SUPREME COURT OF THE UNITED STATES.

No. 211.

WILLIAM H. BELCHER AND CHARLES BELCHER, PL'FFS IN ER.,

vs.

WILLIAM A. LINN.

IN ERROR TO THE CIRCUIT COURT U. S. FOR THE DISTRICT OF MISSOURI.

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Pleas held before the honorable Robert W. Wells, district judge of the United States for the district of Missouri, and one of the judges of the circuit court of the United States for the district of Missouri, on the eighteenth day of November, in the year of our Lord one thousand eight hundred and fifty-six.

Style.

WILLIAM H. BELCHER and CHARLES BELCHER, copartners, under the firm of BELCHER and Brother, plaintiffs,
vs.
WILLIAM A. LINN, defendant. } Case.

Preamble.

Be it remembered, that on the sixteenth day of September, in the year of our Lord one thousand eight hundred and fifty-four, come the plaintiffs, by F. A. Dick and J. A. Kasson, their attorneys, and filed in the office of the clerk of the circuit court of the United States for Missouri district their declaration against the defendant, in the words and figures following:

Dec'l.

The plaintiffs, who are copartners in business under the name and firm of Belcher and Brother, complain of the defendant, who is the United States surveyor and inspector, acting as the collector of the United States for the port of St. Louis, in the State of Missouri, to wit, the district of New Orleans, of a plea of trespass on the case; for that whereas, heretofore, at said county of St. Louis, on the first day of April, A. D. 1854, the defendant was indebted to the plaintiff in the sum of five thousand dollars for so much money by the said defendant before that time had and received to and for the use of the said plaintiffs by the defendant, who received the same, acting in his said capacity, and in consideration thereof then and there promised the plaintiffs to pay them the same, but though requested has refused and still refuses to pay the same, to plaintiffs damage five thousand dollars, and therefore they bring suit.

Also, for that whereas at said county, heretofore, on the seventeenth day of March, 1854, and ever since the defendant was the United States surveyor of the port of St. Louis, and as such collector of the revenues of the United States upon goods, wares, and merchandise imported from foreign countries into said port,

and at said time there came into the possession of the defendant large quantities of sugar, concentrated molasses, and concentrated melado, the property of the plaintiff, which had been by them previously imported into the United States, on which there were duties payable to the defendant as such surveyor and collector at said port of St. Louis by the plaintiffs.

And the plaintiffs aver, that at the time last aforesaid, at said county, they were ready and willing to pay the defendant the amount of money legally demandable for such duties; but that the defendant then and there demanded of plaintiffs a much larger amount of money for such duties than was legally demandable, and refused to deliver said property to the plaintiffs unless the excessive amount so demanded by the defendant was paid by the plaintiffs. And the plaintiffs say that the defendant first wrongfully holding said property under claim of right thereto asserted by him as such surveyor and collector, the plaintiffs could in no other way than by paying said sum so illegally demanded by him obtain possession of their said property; and thereupon, that they might obtain possession of their said property, the plaintiffs paid the defendant the sum of money so by him illegally demanded and exacted, which amount was three thousand one hundred and thirteen dollars and eighty-three cents, to wit, on the 17th day of March, 21st April, and 25th of April, 1854.

And at the time of making such payment, the plaintiffs denied the right of the defendant to require the same, and in due form of law, according to the statute of the United States in that case made and provided, in writing, protested against such exaction of said sum above named and the payment thereof, by reason whereof the plaintiffs say said sum of five thousand dollars was wrongfully obtained by the defendant of the plaintiffs, and which they say the defendant was then and still is legally bound to pay the plaintiffs, and is indebted unto them in said sum, and in consideration thereof promised to pay the same, with legal interest thereon.

Also for that, whereas, heretofore, to wit, on or about the ninth of May, A. D. 1853, at the port of New Orleans, in the State of Louisiana, to wit, at said county, the plaintiffs imported into the United States large quantities of sugar, sugar-house molasses, concentrated molasses, and concentrated melado, for the entry of which goods and property at the custom-house of the United States at said New Orleans the plaintiffs aforesaid, about the day last aforesaid, applied; that at the time last aforesaid or thereabout, the United States collector of revenues at said port of New Orleans took said property into his custody for the purposes of ascertaining the amount of revenue on duties which should be paid thereon by the plaintiffs for such their importations from foreign countries.

Plaintiffs aver that said property was then and there for a long time unjustly and wrongfully detained by said collector of the port of New Orleans, so that the plaintiffs were not able to regain possession thereof; and while said property was so detained, to wit, for about the space of six months, a large amount of said concentrated melado, to wit, the amount of one hundred and eight thousand nine hundred and ninety-seven pounds, and sixteen thousand eight hundred and fifty-five pounds of said sugar, and one hundred and ninety-seven thousand two hundred and eighty pounds of said concentrated molasses, were lost and wasted by leakage and drainage.

The plaintiffs allege, that after said property was so wrongfully detained at the port of New Orleans, the same were transported thence by permission of the said collector of said port of New Orleans to the defendant at the port of St. Louis, at said county, about the first day of November, 1853, and came into the custody and possession of the defendant, as surveyor as aforesaid, of the port of St. Louis thereafter. That on the date last aforesaid, and on the receipt thereof, the plaintiffs at said county offered to pay the defendant the amount of duties legally demandable on the amount of said property. But the said defendant then and there refused to accept such amount in discharge of the amount of duties chargeable upon said goods, and required of the plaintiffs payment of duties upon the full amount of said property, as it was when taken as aforesaid into custody by said collector of the port of New Orleans, and the value thereof without any deduction occasioned by said loss and waste by leakage and drainage while in said collector's custody.

The value of the goods thus lost by leakage and drainage, the plaintiffs aver, was seven thousand dollars, on which amount, the plaintiffs contended, they were not legally liable to pay duties to the defendant, but the defendant, under color and claim of authority bestowed upon him in his capacity of such surveyor of the port of St. Louis, the plaintiffs aver, refused to deliver any part of said property to them, to wit, at said county, at the date last aforesaid, until payment of said duties last mentioned should be made to him. Whereupon, the plaintiffs then and there made payment thereof to the defendant, in order to obtain possession of their said property, and did also then and there, in due form of law, protest in writing against the payment of said sum to the defendant, by reason of which, the plaintiffs say, the defendant wrongfully became possessed of said last named sum of money, to wit, two thousand dollars, and is in law bound to repay the same to the plaintiffs, and justly indebted to them in that amount, with interest thereon. And the said defendant, being so indebted to the plaintiffs in the said several sums of money as above stated, in considera-

tion thereof, on the day and year last aforesaid, he promised to pay them said several sums of money whenever he should be requested; and plaintiffs say the defendant has often been requested to pay said several sums of money, but has refused and still does refuse to pay each and all of them, to their damage the sum of five thousand dollars.

And for that, whereas heretofore, to wit, on the seventeenth day of March, 1854, and ever since at said county, the defendant was the surveyor of the port of St. Louis, in the State of Missouri, and collector of the revenues of the United States thereat; and acting as such officer of the government of the United States, there came into his possession divers goods, wares, and merchandise, the property of plaintiffs, to wit: one thousand hogsheads and four thousand barrels of sugar, of concentrated melado, and of concentrated molasses, upon the value of which goods, wares, and merchandise, the defendant claimed the right to demand of the plaintiffs a large sum of money, to wit, twenty thousand dollars, for a tariff thereon due to the government of the United States, and refused to deliver said goods to the plaintiffs unless payment of such sum should be made; plaintiffs say the sum thus required by defendant of them, was in a large amount, above the actual sum due, to wit, in the sum of five thousand dollars, but in order to obtain possession of their said property, which they could in no other manner accomplish, they, at the place and time aforesaid, paid to the defendant said sum of money so by him demanded as a tariff on said property; and plaintiffs say, that at the time of paying said sum of money to the defendant, they denied the right of the defendant to exact the same, and in due form of law, according to the statute in such case made and provided, then and there protested, in writing, against the payment to the defendant of said money, by reason whereof, plaintiffs say, the defendant then and there obtained said sum of money, to wit, the sum of five thousand dollars, which of right belonged to the plaintiffs, and which he then was in law bound, and in consideration thereof, then promised to pay them, and which from that time, plaintiffs say, he has withheld and refused to pay them, without right, and although often requested to pay the same, to the damage of the plaintiffs, as they say, ten thousand dollars, and therefore they bring suit.

By F. A. DICK,
Plaintiffs Att'y.
With whom is J. A. KASSON.

And afterwards, viz., on the sixteenth day of September, 1854, was issued on said declaration a summons, as follows:

Summons.

MISSOURI DISTRICT, *S. C't.*

The President of the United States to the marshal of the Missouri district, greeting:

You are hereby commanded to summon William A. Linn, a citizen of the State of Missouri, that he be and appear before the honorable circuit court of the United States for the district of Missouri, on the first day of the next term thereof, to be holden at the city of St. Louis in and for said district, on the first Monday of October next, then and there to answer unto William H. Belcher and Charles Belcher, copartners, under the firm of Belcher & Brother, in a plea of trespass on the case, to the damage of said plaintiffs ten thousand dollars; hereof, fail not, and have you then and there this writ.

Witness the honorable Roger B. Taney, Chief Justice of the Supreme Court of the United States, the sixteenth day of September, A. D. eighteen hundred and fifty-four. Issued at office in the city of St. Louis, under the seal of said court, the day and year last aforesaid. [L. s.]

BEN. F. HICKMAN,
Cl'k.

On which was made the following return:

Return.

I certify that I executed the within writ, by offering to read the same, together with the copy of the declaration hereto attached, to and within the hearing of William A. Linn; but said Linn declined and refused hearing the same read, and acknowledged service thereof, on this 18th September, 1854, in the city of St. Louis, Missouri.

THOMAS S. BRYANT,
U. S. Marshal, Mo. Dis't.
By ROBERT K. MOORE, *Dept.*

And afterwards, viz., at the October term of the United States circuit court for the Missouri district, for the year 1854, on the 7th day of October, 1854, was had the following proceedings in this cause, to wit:

Time to Plead.

WM. H. BELCHER & Co., plaintiffs, *agst.* WM. A. LYNN, defendant. } Assumpsit.

This day come the parties, by their attorneys, and by consent time is allowed the defendant until the first Monday in December next to file pleas to the declaration of the plaintiffs in this case.

And afterward, viz., at the same term of the said court for the year 1854, on the ninth day of October, in the year eighteen hundred and fifty-four, was had the following proceeding, viz:

Letters rogatory granted.

WM. H. BELCHER & Co.
ag'st
WM. A. LYNN. } Assumpsit.

This day come the parties, by their attorneys, and by consent in writing filed in this cause, it is ordered that letters rogatory, according to the form and practice of the civil law, be issued in this case, directed to any judge or tribunal in the island of Cuba having jurisdiction of civil causes, requesting such judge or tribunal that they will, by the proper and usual process of their court or office, cause such witness or witnesses as shall be named or pointed out to them by the said parties or either of them, or by their respective agents, to appear before them or some competent person by them for that purpose, to be appointed and authorized at a precise time and place by them to be fixed, and there to answer on their oaths or affirmations to the several interrogatories thereto annexed; and that they will cause such depositions to be committed to writing and returned to this court under cover duly closed and sealed up, together with said letters; and it is further ordered that such interrogatories as the parties may agree upon and settle in vacation, be annexed to said letters before their transmission, and that notice of the taking of depositions under said letters be given, as stipulated in the aforesaid agreement of parties, and saving to the said parties all exceptions and savings in said agreement set forth.

And afterward, viz., at the October term of the United States circuit court for the district of Missouri for the year 1856, on the 10th day of November, in the year 1856, was had the following proceedings:

Plea filed.

WILLIAM H. BELCHER & Co.
agt.
WILLIAM A. LINN. } Case.

This day come the parties, by their attorneys, and by consent

the defendant files his plea of non assumpsit, to which the plaintiffs file a joinder.

And said plea non assumpsit is as follows:

In the circuit court of the United States, district of Missouri, ss.

Plea.

WILLIAM H. BELCHER & CHARLES BELCHER *agt.* WILLIAM A. LINN. } Case.

And the said defendant, William A. Linn, by his attorney, Thomas C. Reynolds, comes and defends the wrong and injury, when, &c., and says that he did not undertake and promise in manner and form as the plaintiffs in this suit in the several counts in their declaration have above thereof declared against said defendant, and of this he puts himself upon the country.

THOS. C. REYNOLDS,
Attorney for Defendant.

And said joinder is as follows: "And the said plaintiffs doth the like.

DICK & SHEPLEY,
Attorneys for Pl'ffs.

And afterward, to wit, at the October term, 1856, of said court, on the 17th November, 1856, was had the following proceeding:

Jury and trial.

WILLIAM H. BELCHER, plaintiffs, *agst.* WILLIAM A. LINN, defendant. } Case.

This day come the parties, by their attorneys, and this case being called for trial, and both parties being ready, it is ordered that a jury come; and thereupon come said jury, to wit: David Bayles, A. Morris, A. Schwartzott, H. L. Freary, J. M. Bryant, J. Y. Hart, J. H. Barnfield, A. E. Orme, J. D. Crane, D. Huner, Montgomery Bryant, and T. A. Caswell, twelve good and lawful men, who were sworn well and truly to try the issues joined between the parties; and the evidence in part heard, but not being concluded, at the hour of adjournment, further proceedings are continued until to-morrow morning.

And afterward, viz., at the same term of the said court, on the 18th day of November, 1856, was had the following proceedings, viz:

Verdict for Deft.

WILLIAM H. BELCHER & Co., plaintiffs,
agst.
WILLIAM A. LINN, defendant. } Case.

This day come again the parties, by their attorneys, and the jury sworn herein being present, the trial of this case progressed, and the evidence being heard and concluded, said jury returned into court their verdict, as follows: "We, the jury, find for the defendant. A. E. Orme, foreman." It is therefore now considered by the court that the plaintiffs, William H. Belcher and Charles Belcher, take nothing by their suit in this behalf but that the defendant, William A. Linn, go hence without day, and recover against said plaintiffs his costs and charges by him in this behalf expended, and that he have execution therefor.

And afterward, viz., at the same term of said court, on the 1st day of December, 1856, was had the following proceeding:

Bill of Exceptions filed.

WILLIAM H. BELCHER & Co., plaintiffs,
agst.
WILLIAM A. LINN, defendant. } Case.

This day come the plaintiffs, by their attorney, and offer herein their bill of exceptions, which, having been examined, approved, and signed by the judge of the court, is filed and made part of the record in the case; and said bill of exceptions is as follows:

Bill of Exceptions.

In the Circuit Court of the United States for the district of Missouri.

WILLIAM H. BELCHER &
CHARLES BELCHER
agst.
WILLIAM A. LINN.

Be it remembered, that on the trial of the above cause, the plaintiffs gave in evidence the protests upon importations made by vessels "Charles Henry," Catharine, Emeline, Crocus, Franklin, and John Dutton, as follows, (marked in red ink 11, 12, and 13:)

Protest, marked 11.

"WM. A. LINN, esq., *Surveyor of Customs, St Louis:*

SIR: We pay the duties demanded from us by you upon 102

hhds. and 209 barrels concentrated molasses, imported by us from Matanzas, Cuba, p. sch. Charles Henry, and entered at New Orleans, May 10th, 1853, and upon 128 hds. and 1,200 bbls. concentrated molasses, imported by us from Matanzas per bark Catharine, and entered at New Orleans May 18th, 1853, and upon 1,035 barrels concentrated molasses, imported by us from Matanzas per brig Emeline, and entered at New Orleans June 6th, 1853, under this our formal protest against the correctness, legality, and justice of that demand. We hereby protest against the including in the computation of the dutiable value of the goods before mentioned of any sum whatever for export duty upon said goods, no export duty having been paid to or demanded by the Cuban authorities on the exportation of the said goods, and against the payment of said duties on the sum of $2,688, added by the U. S. general appraisers to the costs and charges on said goods as for such export duties thereon, and against the payment of duties on the sum of $626 added by the U. S. general appraisers to the costs and charges on said goods, as an additional charge for the cost or value of 2,444 barrels, on the ground that such additions are wholly unauthorized by law, and are contrary to the true meaning of the acts of Congress regulating the appraisement of imported merchandise and the assessment of duties thereon; and, also, on the ground that the board of general appraisers had no power as an appellate tribunal under the acts of Congress or by virtue of any agreement on our part to make the addition of export duties, inasmuch as no such charge on said goods was made by the custom-house appraisers at New Orleans, nor was any question as to the liability of such goods to such charge involved in the original appraisement of said goods or in our appeal therefrom; and also on the ground that the actual market value at the place of export of the packages was given in the invoices and entries, the barrels being charged in the same at the customary price, and at their relative value, as compared with other packages. And we also hereby protest against the computation of duties upon a greater amount of goods than we have received from the hands of the custom-house officers at New Orleans, and against the payment of duties on the sum of $2,451, that being the computed dutiable value of 154,705 pounds of concentrated molasses, which amount was lost by leakage and drainage while the aforesaid goods were withheld from our possession by the custom-house authorities at New Oorleans, viz., from the time of their entry until November 1st, on the ground that the true meaning of the acts of Congress regulating the computation and collection of duties on imported merchandise, authorizes the imposition of duties only on such goods as pass through the custom-house on such merchandise only as is delivered by the custom-house authorities into the hands of im-

porters; and also because the said detention was without our consent, and without just cause; and though to obtain our goods and release the bonds given for the payment of duties thereon, we pay the duties as demanded, yet so far as such duties have been collected on the aforesaid addition for export duties on the aforesaid additional charge for cost of barrels, and on the value of the quantity of said goods that exceeded the quantity delivered to us from the custody of the New Orleans custom-house, we pay the same under this protest; and we hereby notify you that we shall bring an action against you to recover the full amount so illegally exacted, with interest thereon.

(Signed) BELCHER & BROTHER.

St. Louis, Mo., March 17th, 1854.

No. 12.—*Protest.*

WM. A. LINN, esq., *Surveyor of Customs, St. Louis, Mo.:*

SIR: We pay the duties demanded from us by you upon 1,569 barrels concentrated melado, 51 bbls. sugar, and 349 bbls. concentrated molasses, imported by us from Matanzas, Cuba, per bark Franklin, and entered at New Orleans, May 19th, 1853; and upon 91 hds. and 23 barrels sugar, 272 bbls. concentrated melado, and 140 bbls. concentrated molasses, imported by us from Matanzas, per brig Crocus, and entered at New Orleans May 18th, 1853, under this our formal protest against the correctness, legality, and justness of that demand. We hereby protest against the including in the computation of the dutiable value of the concentrated molasses above mentioned of any sum whatever for export duty upon said goods, no export duty having been paid to or demanded by the Cuban authorities on the exportation of the said goods, and against the payment of duties on the sum of $293, added by the U. S. general appraisers to the costs and charges on said goods as for such export duties thereon, and against the payment of duties on the sum of $616, added by the U. S. general appraisers, to the costs and charges on said goods, as an additional charge for the cost or value of 2,404 barrels, on the ground that such additions are wholly unauthorized by law, and are contrary to the true meaning of the acts of Congress regulating the *appraisment* of imported merchandize and the assessment of duties thereon; and, also, on the ground that the board of general appraisers had no power as an appellate tribunal under the acts of Congress or by virtue of any agreement on our part to make the addition of export duties, inasmuch as no such charge on said goods was made by the custom-house appraisers at New Orleans, nor was any question as to the liability of said goods to such charge involved in the original appraisement of said goods or in our appeal therefrom; and also

on the ground that the actual market value at the place of export of the packages was given in the invoices and entries, the barrels being charged in the same at the customary price and at their relative value as compared with other packages; and we also hereby protest against the computation of duties upon a greater amount of goods than we have received from the hands of the custom-house officers at New Orleans, and against the payment of duties on the sum of $2,406, that being the computed desirable value of 17,230 pounds sugar, 62,385 pounds concentrated melado, and 42,475 pounds concentrated molasses, which amount was lost by leakage and drainage, while the aforesaid goods were withheld from our possession by the custom-house authorities at New Orleans, on the ground that the true meaning of the acts of Congress regulating the computation and collection of duties on imported merchandize, authorizes the importation of duties only on such goods as pass through the custom-house on such merchandise only as is delivered by the custom-house authorities into the hands of the importers; and also because the said detention was without our consent and without just cause; and though to obtain our goods and release the bonds given for the payment of duties thereon, we pay the duties as demanded, yet so far as such duties have been collected on (the aforesaid addition for export duties on) the aforesaid additional charge for cost of barrels, and on the value of the quantity of said goods that exceeded the quantity delivered to us from the custody of the New Orleans custom-house, we pay the same under this protest; and we hereby notify you that we shall bring an action against you to recover the full amount so illegally exacted, with interest thereon.

(Signed) BELCHER & BROTHER.

St. Louis, Mo., April 21st, 1854.

No. 13.—*Protest.*

WM. A. LINN, esq., *Surveyor of Customs, St. Louis, Mo.:*

SIR: We pay the duties demanded from us by you upon 1,016 bbls. concentrated melado, and 20 bbls. sugar imported by us from Matanzas, Cuba, per brig John Dutton, and entered at New Orleans, June 6th, 1853, under this our formal protest against the correctness, legality, and justice of that demand. We hereby protest against the payment of duties on the sum of $265, added by the U. S. general appraisers to the costs and charges on said goods, as an additional charge for the cost or value of 1,036 bbls., on the ground that such addition is wholly unauthorized by law, and is contrary to the true meaning of the acts of Congress regulating the appraisement of imported merchandise and the assessment of duties thereon; and, also,

on the ground that the actual market value at the place of export of the packages was given in the invoice and entries, the barrels being charged at the customary price and at their relative value as compared with other packages. And we also hereby protest against the computation of duties upon a greater amount of goods than we have received from the hands of the custom-house officers at New Orleans, and against the payment of duties on the sum of $1,112, that being the computed dutiable value of 1,285 pounds of sugar, and 45,425 pounds of concentrated melado, which amount was lost by leakage and drainage, while the aforesaid goods were withheld from our possession by the custom-house authorities at New Orleans, on the ground that the true meaning of the acts of Congress regulating the computation and collection of duties on imported merchandise, authorizes the imposition of duties only on such goods as pass through the custom-house on such merchandise only as is delivered by the custom-house authorities into the hands of the importers; and also because the said detention was without our consent and without just cause; and though to obtain our goods and release the bonds given for the payment of duties thereon, we pay the duties as demanded, yet so far as such duties have been collected on the aforesaid additional charge for cost of barrels, and on the value of the quantity of said goods that exceeded the quantity delivered to us from the custody of the New Orleans custom-house, we pay the same under this protest; and we hereby notify you that we shall bring an action against you to recover the full amount so illegally exacted, with interest thereon.

(Signed) BELCHER & BROTHER.

St. Louis, Mo., April 25th, 1854.

Plaintiffs also gave in evidence the entries of importations into New Orleans by the above named vessels, as follows:

Sch'r Charles Henry, marked A; brig Catharine, marked B; brig Emeline, marked C; Crocus, marked D; Franklin, marked E; John Dutton, marked F.

"Entry of merchandise imported by Charles Belcher & Co., in the schooner Charles Henry, whereof Appelby is master, from Matanzas, Cuba, for warehouse and transportation, in bond, to St. Louis, New Orleans, the day of 1853.

Charles Henry.

Marks.	Numbers.	Packages and contents.	Quantities in yards, pounds, &c.	Per cent.	Per cent.	Per cent.	Per cent.	Dutiable value of each package.	Total.
B. & B. C. M.	102	One hundred & two hd's conc'd mol's.							
C. M.	3								
B. B. 4.	18								
" 5	13	Two hundred & nine bbls. concen'd mol's.	265,538 lbs. net.	.....	...	...	...	.....	$2,655 3 rs.
" 6	54								
" 7	22								
" 8	21								
" 9	67	.....	.....	Packages.	...	.....			823 4 "
" 10	4	.....	.....	Charges	...	...	.....		79 2 "
" 11	6	.....	.....	Comms.	...	...	.....		88 7½ "
" 12	1								
	209								$3,647 "½ "

Invoice of concentrated molasses shipped by Drake & Co., on board the Am. sch'r Charles Henry, Appelby, master, bound to New Orleans, by order and for ass'd and risk of Mess. Belcher & Bro., St. Louis, and consigned to Chas. Belcher & Co., New Orleans.

B. & B. C. M.	102	hhds.	concentrated mol's,	whg. net.	167,076
C. M.	3	bbls.	"	"	1,413
B. B. 4	18	"	"	"	8,483
" 5	13	"	"	"	6,107
" 6		"	"	"	25,322
" 7		"	"	"	10,314
" 8		"	"	"	9,945
" 9		"	"	"	31,681
" 10		"	"	"	1,940
" 11		"	"	"	2,790
B. B. 12.	1	barrel	concentrated mols.,	whg. net	468
	209	"	"		265,538

lbs., at 2 rs., $2,655 3

102 hhds., at $5	570
209 bbls., at $1½	313 4
	$3,478 7

Charges.

To labor whg. and shp'g, &c., on hhds. a 50 x	$ 51	
" " " " bbls. " 12½ x	"261	
" consul's certificate - - -	21	
		79 2
		$3,558 1
Commission 2½ per cent. - - - -		88 7½
		3,647 "½

E. & O. E.
Matanzas, 30th April, 1853.
Signed DRAKE & CO.,

Note.

The 18 barrels B. ⌐ B. 4 were imported from New Orleans per Emeline, March 28, 1853.

" 13	"	5	"	"	" Crocus, "	28,	"
" 54	"	6	"	"	" J. Doten, Ap'l	6,	"
" 22	"	7	"	"	" Rainbow, "	6,	"
" 21	"	8	"	"	" Almira, "	6,	"
" 67	"	9	"	"	" Broom, "	7,	"
" 4	"	10	"	"	" Catharine, "	20,	"
" 6	"	11	"	"	" Franklin, "	20,	
" 1	"	12	"	"	" Almah, "	20,	

Signed DRAKE & CO.

I, W. B. Freligh, ag't, do solemnly, sincerely, and truly swear (or affirm) that the invoice and bill of lading now presented by me to the collector of the district of New Orleans, are the true and only invoice and bill of lading by me received of all the goods, wares and merchandise imported in the schooner Charles Henry, whereof Appelby is master, from Matanzas, for account of any person whomsoever, for whom I am authorized to enter the same (except what is now being entered by , and upon which the duty chargeable has been paid according to law;) that the said invoice and bill of lading are in the same state in which they were actually received by me, and that I do not know or believe in the existence of any other invoice or bill of lading of the said goods, wares and merchandises; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been on my part concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if at any time hereafter I discover any error in the said invoice or in the account rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly, sincerely, and truly swear, (or affirm) that, to the best of my knowledge and belief, Belcher & Broth-

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er, of St. Louis, is or are the manufacturers and owner or owners of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or fair *fair* market value (if otherwise obtained, or if said value be more) at the time or times and place or places when and where procured (as the case may be) of the said goods, wares, and merchandise, all the charges thereon, and no other or different discount, bounty, or drawback, but such as has been actually allowed on the same, so help me God.

W. B. FRELIGH, *Ag't.*

Sworn to this 10th day of May, 1853, before me.

Collector.

And to said protest is attached a blank affidavit, as follows:

I, W. B. Freligh, agt., do solemnly, sincerely, and truly swear that the barrels marked and numbered as follows:

18	bbls.	B.	4	were exported from	New Orleans	to Matanzas	per brig Emeline, Mar. 19, 1'52.
13	"	5	"	"	"	"	Crocus, Mar. 21, '53
54	"	6	"	"	"	"	b'k J. Doteu, Mar. 26, 53
22	"	7	"	"	"	"	b'g Rainbow, Mar. 29, '53
21	"	8	"	"	"	"	b'k Almirah, Mar. 30, '53
67	"	9	"	"	"	"	b'g Broome, Apl. 2, '53
4	"	10	"	"	"	"	b'k Catharine, Apl. 8, '53
6	"	11	"	"	"	"	b'k Franklin, Apl. 14, '53
1	"	12	"	"	"	"	b'k Almah, Apl. 14, '53

and mentioned in the entry hereto annexed, all to the best of my knowledge and belief truly and bona fide of the product and manufacture of the United States, and that they were truly exported, as therein expressed, and that no drawback, bounty, or allowance has been paid or admitted thereon, or any part thereof, and I protest against paying any duties, so help me God.

Before me this the day of 1853.

Said entry B is as follows:

Entry of merchandise imported by Ch's Belcher & Co., in the bark Catherine, whereof Watts is master, from Matanzas, Cuba, for warehouse and transportation, in bond, to St. Louis, New Orleans, the 23d day of May, 1853.

Catharine.

Marks.	Numbers.	Packages and contents.	Quantities in pounds, yds., &c.	Per cent.	Per cent.	Dutiable value of each package.	Total.
B. & B. C. M.	128	One hundred and twenty-eight hhds. con'd mols.					
C. M.	93						
B | B 4	33						
" 5	40	Twelve hundred bbls. concentrated molasses.	777,357 lbs.,	a $7	,773	4½	
" 6	203						
" 7	37						
" 8	19						
" 9	127						
" 10	202						
" 11	237	.....	Hhds. & bbls.	2,44	0.		
" 12	199	.....	Chgs. & com.	4,76	7. ...	.....	$10,690 3½ rs.
" 14	10						
	1,200						

Note the

I, W. B. Freligh, agt., do solemnly, sincerely, and truly swear that the barrels marked and numbered as follows—

33 bbls	B.	B. 4	were exported from New Orleans to Matanzas,	pr.	brig Emeline, Mch. 19, 1853
40	"	5	" "	"	Crocus, " 21, '53
203	"	6	" "	"	b'k Jane Doten, Mch. 26, '53
37	"	7	" "	"	b'g Rainbow, Mch. 29, '53
19	"	8	" "	"	b'k Almirah, Mch. 30, '53
127	"	9	" "	"	b'g Broom, Apl. 2d, '53
202	"	10	" "	"	b'k Catharine, Apr. 8, '53
237	"	11	" "	"	" Franklin, Apr. 14, '53
199	"	12	" "	"	" Alnah, Apr. 14, '53
10	"	14	" "	"	b'g Crocus, Apr. 21, '53

mentioned in the entry hereto annexed, are, to the best of my knowledge and belief, truly and bona fide of the product and manufacture of the United States; and that they were truly exported and imported, as therein expressed, and that no drawback, bounty, or allowance has been paid or admitted thereon, or any part thereof, so help me God. Before me, this day of 1853.

Invoice of concentrated molasses shipped by Drake & Co. on board the Amer. bark Catharine, "Watts," master, bound to New Orleans, by order, and for ass'd and risk of Belcher & Brother, of St. Louis, and consigned to Chs. Belcher & Co., New Orleans.

B. & B.							
C. M.	128	hhds.	concent.	molasses		210,789	
C. M.	93	bbls.	"	"		43,929	
B.	B. 4	33	"	"		15,395	
"	5	40	"	"		18,675	
"	6	203	"	"		95,751	
"	7	37	"	"		17,568	
"	8	19	"	"		8,973	
"	9	127	"	"		60,062	
"	10	202	"	"		95,367	
"	11	237	"	"		111,929	
"	12	199	"	"		94,257	
"	14	10	"	"		4,662	
	1,200					777,357 lbs., a 2 rs.,	$7,773 4½
		128 hds., at $5	- - - - -				640
		1,200 bbls., at $1½	- - - - -				1,800
							10,213 4½

Charges:			
To labor whg., shpg., &c., on hhds., a 50 c. - - -	$64		
" " bbls., " 12½ - - -	150		
" consul's certificate - - - - - - -	2 1		
		$216 1	
		10,429 5½	
E. E. Commission 2½ per cent., 260 6 - - -		260 6	
		10,690 3½	

Matanzas, 4th May, 1853.

Signed DRAKE & CO.

Note:

The 33 bbls. marked B. | B. 4 were imported from New Orleans by the Emeline, March 28, 1853

" 40	"	5	"	"	"	Crocus, March 28, 1853
" 203	"	6	"	"	"	Jane Doten, Apl. 6, 1853
" 37	"	7	"	"	"	Rainbow, Apl. 6, 1853
" 19	"	8	"	"	"	Almirah, Apl. 6, 1853
" 127	"	9	"	"	"	Broom, Apl. 7, 1853
" 202	"	10	"	"	"	Catharine, Apl. 20, 1853
" 237	"	11	"	"	"	Franklin, Apl. 20, 1853
" 199	"	12	"	"	"	Alvah, Apl. 20, 1853
" 10	"	14	"	"	"	Crome, Apl. 28, 1853

Agent's oath.

I, W. B. Freligh, agent, do solemnly, sincerely, and truly swear (or affirm) that the invoice and bill of lading now presented by me to the collector of the district of New Orleans, are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the bark Catharine, whereof Watts is master, from Matanzas, for account of any person whomsoever for whom I am authorized to enter the same, (except what is now being entered by , and upon which the duty chargeable has been paid according to law;) that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been on my part nor to my knowledge on the part of any other person concealed or suppressed, whereby the United States may be defrauded o

any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice or merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly, sincerely, and truly swear (or affirm) that to the best of my knowledge and belief Belcher & Brother, of St. Louis, is or are the manufacturer and owner or owners of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the fair market value at the time or times and place or places when and where procured (as the case may be) of the said goods, wares, and merchandise, all the charges thereon, and no other, of different discount, bounty, or drawback, but such as has been actually allowed on the same, so help me God.

Sworn to this 18th day of May, 1853, before me.

Collector.

Merchandise imported by Chas. Belcher & Co., in the Am. brig "Crocus," whereof Horn is master, from Matanzas, "Cuba," for warehouse and transportation in bond to St. Louis, New Orleans, the 18th day of May, 1853.

Marks.	Numbers.	Packages & contents.	Quantities in yds., pounds, &c.	Per cent.	Per cent.	Dutiable value of each pckge.	Total.
B. & B. MOS.	140	One hundred & ninety-seven hhds. mols.					
M. O. T.	54						
MT.	3	Sugar	303,434 lbs.	$4,925	6	rs.	
MT. 12	2						
" 9	2						
" 10	8	Twenty-three barrels dry tips, (melado)...	10,266 lbs.	$205	2 ½	rs.	
" 11	9						
" 14	2						
B. | B. 4	8						
" 5	12						
" 6	40						
" 7	18	Two hundred & twenty-two bbls. conc'd molasses.					
" 8	17						
" 9	30						
" 10	43	(Green sugar).....	128,766 lbs.	$2,092	3	½ rs.	
" 11	48						
" 12	34						
" 14	5						
M.	16						
B. & B. M.	1						

MERCHANDISE IMPORTED—Continued.

Marks.	Numbers.	Packages & contents.	Quantities in yds., pounds, &c.	Per cent.	Per cent.	Dutiable value of each pckge.	Total.
B. & B. C. M.	3						
B. 5	1						
" 6	3	One hundred and forty barrels concentrated					
" 8	1	molasses.....	65,801 lbs.	$658			
" 10	15						
" 11	2						
" 12	9						
" 13	1	Packages $1,637 4					
" 14	105	Charges 929 6					
		Commissioners 261 1½					
			2,828 3½	.....	...	.....	$10,709 7½

I, W. B. Freligh, agent, do solemnly, sincerely, and truly swear that the barrels marked and numbered, as follows, viz:

8 bbls.	B. 4	were exported from	New Orleans	to	Matanzas	pr. Emeline, Mch. 19, 1853
13 "	5	"	"	"		Crocus, Mch. 21, 1853
43 "	6	"	"	"		Jane Doten, Mch. 26, 1853
18 "	7	"	"	"		Rainbow, Mch. 29, 1853
18 "	9	"	"	"		Almira, Mch. 30, 1853
30 "	9	"	"	"		Broome, Apl. 2, 1853
58 "	10	"	"	"		Catharine, Apl. 8, 1853
50 "	11	"	"	"		Franklin, Apl. 12, 1853
43 "	12	"	"	"		Alvah, Apl. 14, 1853
110 "	14	"	"	"		Crocus, Apl. 21, 1853
1 "	13	"	"	"		Jno. Dutten, Apl. 20, 1853

and mentioned in the entry hereto annexed, are, to the best of my knowledge and belief, truly and bona fide of the product and manufacture of the United States; and that they were truly exported, as therein expressed, and that no drawback, bounty, or allowance has been paid or admitted thereon, or any part thereof, and I protest against paying any duties, so help me God.

Before me this day of May, 1853.

(Signed) W. B. FRELIGH, *Agt.*

Invoice of sundries shipped by Drake & Co. on board the Am. brig "Crocus," Horn, master, bound to New Orleans, by order and for ass'd and risk of Mess. Belcher & Bro., St. Louis, and consigned to Mess. Chs. Belcher & Co., New Orleans.

B. & B. M. O. S.	140	Hhds. mols. sugar, lb. g. nett - -	219	461 lbs. a 3½ rs.	$3,840 4½	
M. O. T.	54	" "	80	034 " 2½ "	1,000 3½	
M. T.	3	" "	4	239 " 4 "	84 6	
	197	Hhds. - -	303	434 lbs.		$4,925 6
M. T.	No. 12	2 bbls. dry tips, (melado) - -	–	927 " a 4 rs.		
	9	2 " "	–	891 " a "		
	10	8 " "	3	533 " a "		
	11	9 " "	4	028 " a "		
	14	2 " "	–	887 " a "		
		23 barrels -	10	266 " a 4 rs.	–	205 2½
B. | B. ‖4	8	Barrels concen. melado, (green sugar) -	3	762 lbs.		
" 5	12	" "	5	585 "		
" 6	40	" "	18	747 "		
" 7	18	" "	8	442 "		
" 8	17	" "	8	046 "		
" 9	30	" "	14	270 "		
" 10	43	" "	20	390		
" 11	48	" "	22	784		
" 12	34	" "	16	250		
" 14	5	" "	2	363		
M.	16	" "	7	659		
B. & B. M.	1	" "	–	468 "		
	272	barrels - -	128	766 lbs., a 3¼ rs.	–	2,092 3½
B. & B. C. M.	3	Bbls. con'd mols., weighing nett - -	1	440 "		
B. | B. ‖5	1	" "	–	459 "		
" 6	3	" "	1	427 "		
" 8	1	" "	–	450 "		
" 10	15	" "	6	975 "		
" 11	2	" "	–	945 "		
" 12	9	" "	4	100 "		
" 13	1	" "	–	437 "		
" 14	105	" "	45	568 "		
	140	barrels - -	65	801 " a 2 rs.	–	658 00

197 hhds., a	$5	-	-	-	-	-	-	-	985
435 bbls. "	1 50	-	-	-	-	-	-	-	652 4
									9,519 "

Charges:

Export duty on 442,766 lbs., 87½, a. p. 500 lbs. -	-	$774 7 rs.	
Labor weighing, shipping, &c., on 197 hhds , a 50 c.	-	98 4 "	
" " 435 bbls., a 12½ c.	-	54 2 "	
Consular certificate - - - - -		2 1 "	
			929 6
			10,448 6
Commission 2½ per cent.	-		261 1½
E. E.			$10,709 7½

Matanzas, 7th May, 1853.
(Signed) DRAKE & CO.

The 8 bbls. B. $\overline{\text{O}}$ B. 4 were imported from New Orleans, per. Emeline, Mar. 28, 1'51

12	"	5	"	"	"	Crocus, Mar. 28, 1853
40	"	6	"	"	"	Jane Doten, Apl. 6, 1853
18	"	7	"	"	"	Rainbow, Apl. 6, 1853
17	"	8	"	"	"	Almirah, Apl. 6, 1853
30	"	9	"	"	"	Broome, Apl. 7, 1853
43	"	10	"	"	"	Catharine, Apl. 20, 1853
48	"	11	"	"	"	Franklin, Apl. 20, 1853
34	"	12	"	"	"	Alnah, Apl. 20, 1853
5	"	14	"	"	"	Crocus, Apl. 28, 1853
7	"	5	"	"	"	Crocus, Mch. 28, 1853
3	"	6	"	"	"	Jane Doten, Apl. 6, 1853
1	"	8	"	"	"	Almirah, Apl. 6, 1853
15	"	10	"	"	"	Catharine, Apl. 20, 1853
2	"	11	"	"	"	Franklin, Apl. 20, 1853
9	"	12	"	"	"	Alnah, Apl. 20, 1853
1	"	13	"	"	"	Crocus, Apl. 28, 1853
105	"	14	"	"	"	Crocus, Apl. 28, 1853

(Signed) DRAKE & CO.

Agent's oath.

I, W. B. Freligh, ag't, do solemnly, sincerely, and truly swear (or affirm) that the invoice and bill of lading now presented by me to the collector of the district of New Orleans, are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the Am. brig Crocus, whereof Horn is master, from Matanzas, for account of any person whomsoever for whom I am authorized to enter the same, (except what is now being entered by and upon which the duty chargeable has been paid according to law;) that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice or in the account rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly, sincerely, and truly swear (or affirm) that to the best of my knowledge and belief, Mess. Belcher & Brother, of St. Louis, is or are the manufacturer and owner or owners of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or fair market value (if otherwise obtained, or if said value be more) at the time or times and place or places when and where procured (as the case may be) of the said goods, wares, and merchandise, all the charges thereon, and no other or different discount, bounty, or drawback, but such as has been actually allowed on the same, so help me God.

(Signed) W. B. FRELIGH.

Sworn to this 18th day of May, 1853, befor me.

Collector.

Entry B.

Entry of merchandise imported by Chas. Belcher & Co., in the bark Franklin, whereof Mitchell is master, from Matanzas, Cuba, for warehouse and for transportation, in bond, to St. Louis, New Orleans, the 18th day of May, 1853.

Marks.	Nos.	Packages and contents.	Quantities in yds., lbs.	Per cent.	Dutiable value of each package.	Total.
B. & B. M.	63	Fifteen hundred and sixty barrels concentrated melado or green sugar.	740,044 lb. net	$12,	025.5½	rs.
B. B. 4	105					
" 5	58					
" 6	321					
" 7	150					
" 8	144					
" 9	133					
" 10	206					
" 11	228					
" 12	161					
" 14	20					
	1,569					
M. T.						
B. B. 4	1	Fifty-one bbls. melado dry tips.	22,215 lb. net	$44	4.2½	rs.
" 5	3					
" 6	14					
" 7	7					
B B 8	6					
" 9	6					
" 10	2					
" 11	4					
" 12	2					
B. & B. M. T.	6					
	51					

ENTRY B.—Continued.

Marks.	Nos.	Packages and contents.	Quantities in yds., lbs.	Per cent.	Dutiable value of each package.	Total.
B. & B. C. M.	17	Three hundred and forty-nine barrels concentrated molasses.	164,540 lb. net	$1,6	45 3 rs.	
B. B. 4 M.	2		Packages.....	2,9	53 4 "	
" 6 "	9		Charges.....	1,5	82 1½	
" 8 "	2		Com's.....	4	66 2	
" 9 "	2					
" 10 "	52					
" 11 "	14					
" 12 "	17					
" 13 "	2					
" 14 "	232					$19,117 2½ rs.
	349					

I, W. B. Freligh, agent, do solemnly, sincerely, and truly swear that the barrels marked and numbered as follows:

108 bbls B. | B. 4 were exported from New Orleans to Matanzas, pr. brig Emeline, Mch. 19, '53

61 " 5 " " " Crocus, " 21, '53
344 " 6 " " " b'k J. Doten, Mch. 26, '53
137 " 7 " " " b'g Rainbow, Mch. 29, '53
141 " 8 " " " b'k Almira, Mch. 30, '53
152 " 9 " " " b'g Broom, Apl. 2, '53
260 " 10 " " " b'k Catharine, Apr. 8, '53
246 " 11 " " " " Franklin, Apr. 14, '53
180 " 12 " " " " Alnah, Apr. 14, '53
2 " 13 " " " b'g Crocus, Apr. 21, '53
252 " 14 " " " " Crocus, Apr. 21, '53

mentioned in the entry hereto annexed, are, to the best of my knowledge and belief, truly and bona fide of the product and manufacture of the United States, and that they were truly exported and imported as therein expressed, and that no draw-

back, bounty, or allowance has been paid or admitted thereon, or any part thereof, so help me God.

Before me this, the day of 1853.

Invoice of sundries shipped by Drake & Co., on board the Am. bark "Franklin," Mitchell, master, bound to New Orleans, by order, and for account and risk of Mess. Belcher & Brother, of St. Louis, and consigned to Mess. Chas. Belcher & Co., of New Orleans.

B. & B. M. 63 bbls. conc'd melado, green sugar, whg. net 29,889 lbs.

B.	B. 4	105	"	"	"	49,208	
"	5	58	"	"	"	26,550	
"	6	321	"	"	"	150,773	
"	7	130	"	"	"	61,142	
"	8	144	"	"	"	68,045	
"	9	133	"	"	"	62,550	
"	10	206	"	"	"	97,637	
"	11	228	"	"	"	108,360	
"	12	161	"	"	"	76,379	
"	14	20	"	"	"	9,509	
		1,569				$740,042 at 3½ rs., $12,025 5½ rs.	
M. T.							
B.	B. 4	1 barrel melado, dry tips, weight net				419	
"	5	3	"	"	"	1,274	
"	6	14	"	"	"	6,192	
"	7	7	"	"	"	2,889	
"	8	6	"	"	"	2,462	
"	9	6	"	"	"	2,723	
"	10	2	"	"	"	869	
"	11	4	"	"	"	1,859	
"	12	2	"	"	"	909	
B. & B. M. T.		6	"	"	"	2,619	
		51 barrels.				$22,215 a 4 rs.,	$444 2 rs.
B. & B. C. M.		17 barrels concentrated molasses, wght. net				8,033	
B.	B. M. 4	2	"	"	"	945	
"	6 "	9	"	"	"	4,095	
"	8 "	2	"	"	"	959	
"	9 "	2	"	"	"	945	
"	10 "	52	"	"	"	24,494	
"	11 "	14	"	"	"	6,224	
"	12 "	17	"	"	"	8,055	
"	13 "	2	"	"	"	941	
"	14 "	232	"	"	"	109,449	
		349				$164,540 a 2 rs.,	$1,645 3 rs.
		1,969 barrels a $1½	-	-	-	-	2,953 4 rs.
							$17,068 7 rs.

Charges:

To export duty on 762,257 lbs., a 87½ p. 500 lbs. - -	$1,333 7½	
" labor, weighing, and shipping on 1,969 bls., a 12½ -	246 1	
" consul's certificate - - - - - -	2 1	
		$1,582 1½
		$1,867 " ½
Commission 2½ p. c. - - - - - - - - -	466 2	
E. & O. E.		$19,117 2½

Matanzas, 9th May, 1853.

(Signed) DRAKE & CO.

Note:

The 108 bbls. B. ⌐ B. 4 were imported from New Orleans, p. b'g Emeline, Mch. 28, '53

" 61	"	5	"	"	" Crocus, Mch. 28, '53
" 344	"	6	"	"	b'k J. Doten, Ap'l 6, '53
" 137	"	7	-	-	b'g Rainbow, " 6, '53
" 141	"	8	-	-	b'k Almira, " 6, '53
" 152	"	9	-	-	b'g Broome, " 7, '53
" 260	"	10	-	-	b'k Catharine, " 20, '53
" 246	"	11	-	-	" Franklin, " 20, '53
" 180	"	12	-	-	" Alnah, " 20, '53
" 2	"	13	-	-	b'g Crocus, " 28, '53
" 252	"	14	-	-	" Crocus, " 28, '53

(Signed) DRAKE & CO.

Agent's oath.

I, W. B. Freligh, ag't, do solemnly, sincerely, and truly swear (or affirm) that the invoice and bill of lading now presented by me to the collector of the district of New Orleans, are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the bark Franklin, whereof Mitchel is master, from Matanzas, for account of any person whomsoever for whom I am authorized to enter the same, (except what is now being entered by , and upon which the duty chargeable has been paid according to law;) that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been on my part

nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on any part of said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice, or in the account rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district; and I do further solemnly, sincerely, and truly swear (or affirm) that to the best of my knowledge and belief, Belcher & Bro., of St. Louis, is or are the manufacturer and owner or owners of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now presented by me exhibits the actual cost (if purchased) or fair market value (if otherwise obtained, or if said value be more) at the time or times and place or places when and where procured (as the case may be) of the said goods, wares, and merchandise, all the charges thereon and no other or different discount, bounty, or drawback, but such as has been actually allowed in the same, so help me God.

(Signed) W. B. FRELIGH.

Sworn to this 23d day of May, 1853, before me,

Collector.

Entry E.

Entry of merchandise imported by Cha's Belcher & Co., in the brig "Emeline," whereof Watts is master, from Matanzas, for warehouse and for transportation in bond to St. Louis, New Orleans, the 7th day of June, 1853.

Marks.	Numbers.	Packages and contents.	Quantities in yds., lbs., &c.	Per cent.	Dutiable value of each package.	Total.
B. & B. S. H. M. C. M. B | H 6	9	Two hundred barrels sugar house molasses.	7,600 galls.	$431 6½ rs.		
" 8	3					
" 10	8					
" 11	50					
" 12	17					
" 14	6					
" 15	105					
	2					
	200					

Entry E.—Continued.

Marks.	Numbers.	Packages and contents.	Quantities in yds., lbs., &c.	Per cent.	Dutiable value of each package.	Total.
C. M. B. & B. B. B. 4.	70	Ten hundred and thirty-five barrels concentrated molasses.	493,307 lbs.	$4,933 ½ rs.		
B. B. 4.	5					
" 5	9					
" 6	36					
" 7	28					
" 8	15					
" 9	29	.....	Barrels & casks.	1,970 4 "		
" 10	92					
" 11	104					
" 12	53	.....	Charges.....	156 4 "		
" 13	83					
" 14	274					
" 15	237	.....	Commission.....	187 2 "		
	1,035				.....	$7,679, 1 rs.

I, W. B. Freligh, agent, do solemnly, sincerely, and truly swear that the barrels marked and numbered as follows, say

5 bbls. B. B. 4 were exported from New Orleans to Matanzas pr. bg. Emeline, Mch. 19, 1853

9 " 5 " " " Crocus, Mch. 21, 1853

39 " 6 " " " b'k J. Doten, Mch. 26, 1853

28 " 7 " " " b'g Rainbow, Mch. 29, 1853

23 " 8 " " " b'k Almira, Mch. 30, 1853

29 " 9 " " " b'g Broome, Apl. 2d, 1853

142 " 10 " " " b'k Catharine, Apl. 8, 1853

121 " 11 " " " b'k Franklin, Apl. 14, 1853

59 " 12 " " " b'k Alnah, Apl. 14, 1853

83 " 13 " " " b'g Jn. Doten, Apl. 20, 1853

379 " 14 " " " b'g Crocus Apl. 21, 1853

239 " 15 " " " b'g Emeline Apl. 25, 1853

and mentioned in the entry annexed hereto, and to the best of my knowledge and belief truly and bona fide of the product and manufacture of the United States, and that they were

truly exported and imported, as therein expressed, and that no drawback, bounty, or allowance has been paid or admitted thereon, or on any part thereof, and I protest against paying duties, so help me God.

Before me this 7th day of June, 1853.

Invoice of sundries shipped by Drake & Co., on board the Am. brig Emeline, "Watts," master, bound to New Orleans, by order and for assd. and risk of Messrs. Belcher & Brother, of St. Louis, and consigned to Mess. Chas. Belcher & Co.

B. & B. 9 bbls. sugar house molasses, gauging net 342 galls.

S.	H.	M.			
B. | B.	6	3	"	"	114 "
"	8	8	"	"	304 "
"	10	50	"	"	1,900 "
"	11	17	"	"	646 "
"	12	6	"	"	228 "
"	14	105	"	"	3,990 "
"	15	2	"	"	76 "
		200 barrels	-	-	- 7,600 galls. a 2½ rs., $431 6½ rs.
					7,660 casks, 5½ rs., 418
					$849 9½

C. M.

B. & B. 70 bbls. concentrated molasses, whg. net. 33,300 lbs.

B. | B.	4	5	"	"	2,385 "
"	5	9	"	"	4,311 "
"	6	36	"	"	17,127 "
"	7	28	"	"	13,392 "
"	8	15	"	"	7,187 "
"	9	29	"	"	13,748 "
"	10	92	"	"	43,763 "
"	11	104	"	"	49,622 "
"	12	53	"	"	25,169 "
"	13	83	"	"	39,956 "
"	14	274	"	"	130,671 "
"	15	237	"	"	112,676 "
		1,035 barrels			493,307 lbs. a 2 rs. $4,933 ½
		1,035 barrels, a $1½ - - - - - - -			1,552 4
					$7,335 3 rs.

Charges:

Labor, weighing, shipping, &c., on 1,235 barrels, a 12½ -	$154 3	
Consul's certificate - - - - - - - -	2 1	
		$156 4
		$7,491 7
Coms. 2½ per cent. - - - - - - - - - -		187 2
		$7,679 1

E. E.
Matanzas, 16 May, 1853.
(Signed)

DRAKE & CO.,
Pr. JOSEPH LALLIER.

Note:

The	5 barrels B.	B.	4	were imported from	New Orleans,	pr. b'g Emeline, March 28, '53
"	9	"	5	"	"	" Crocus, March 28, '53
"	39	"	6	"	"	b'k Jane Doten, Ap'l 6, '53
"	28	"	7	"	"	b'g Rainbow, Ap'l 6, '53
"	23	"	8	"	"	b'k Almirah, Ap'l 6, '53
"	29	"	9	"	"	b'g Broom, Ap'l 7, '53
"	142	"	10	"	"	b'k Catharine, Ap'l 20, '53
"	121	"	11	"	"	" Franklin, " 20, '53
"	59	"	12	"	"	" Alnah, " 20, '53
"	83	"	13	"	"	b'g Jno. Dutton, May 12, '53
"	379	"	14	"	"	" Crocus, Ap'l 28, '53
"	239	"	15	"	"	" Emeline, May 10, '53

Agent's oath.

I, W. B. Freligh, ag't, do solemnly, sincerely, and truly swear (or affirm) that the invoice and bill of lading now presented by me to the collector of the district of New Orleans, are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the brig Emeline, whereof Watts is master, from Matanzas, for account of any person whomsoever for whom I am authorized to enter the same, (except what is now being entered by and upon which the duty chargeable has been paid according to law;) that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice or in the account rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this dis-

trict. And I do further solemnly, sincerely, and truly swear (or affirm) that to the best of my knowledge and belief, Belcher & Brother, of St. Louis, is or are the manufacturer and owner or owners of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or fair market value (if otherwise obtained, or if said value be more) at the time or times and place or places when and where procured (as the case may be) of the said goods, wares, and merchandise, all the charges thereon, and no other or different discount, bounty, or drawback, but such as has been actually allowed on the same, so help me God.

(Signed) W. B. FRELIGH.

Sworn to this 7th day of June, 1853, before me.

Collector.

Entry F.

Entry of merchandise imported by Chas. Belcher & Co., in the Am. brig Jno. Dutton, whereof Burkett is master, from Matanzas, for warehouse and transportation, in bond, to St. Louis, New Orleans, the 6th day of May, 1853.

Marks.	Numbers.	Packages & contents.	Quantities in yds., pounds, &c.	Per cent.	Dutiable value of each package.	Total.
B. & B. M.	78	Ten hundred and sixteen barrels concentrated melado, green sugar.	488,932 lbs.	$8,556 2½ rs.		
B. B. 3	1					
" 4 "	20					
" 5 "	17					
" 6 "	20					
" 7 "	25					
" 8 "	3					
" 9 "	42					
" 10 "	89					
" 11 "	110					
" 12 "	30					
" 13 "	120					
" 14 "	220					
" 15 "	241					
	1016	barrels.				

Entry F.—Continued.

Marks.	Numbers.	Packages & contents.	Quantities in yds., pounds, &c.	Per cent.	Dutiable value of each package.	Total.
B. & B. M. T.	2					
B. & B. C. M. T.	1					
9	2	Twenty barrels melado dry tips.	8,841 lbs...	176 6½		
10	2					
11	4					
12	2					
14	5	.....	Charges....	1,002 6		
15	2	.....	Barrels.....	1,554		
	20	.....	Coms.....	282 2	.....	$11,572 1

I, W. B. Freligh, agent, do solemnly, sincerely, and truly say that the barrels marked and numbered as follows, say—

1	bbl.	B.	B.	3	were exported from New Orleans to Matanzas, pr. b'g	Jno. Dutton, Mch. 25, '53
20	"	4	"	"	"	"	Emeline, Mch. 19, '53
17	"	5	"	"	"	"	Crocus, Mch. 21, '53
21	"	6	"	"	"	"	b'k Jane Doten, Mch. 26, '53
25	"	7	"	"	"	"	b'g Rainbow, Mch. 29, '53
3	"	8	"	"	"	"	b'k Almira, Mch. 30, '53
44	"	9	"	"	"	"	b'g Broome, Ap'l 2, '53
91	"	10	"	"	"	"	b'k Catharine Ap'l 8, '53
114	"	11	"	"	"	"	Franklin, Ap'l 14, '53
32	"	12	"	"	"	"	Alnah, Ap'l 14, '53
120	"	13	"	"	"	b'g	Jno. Dutton, Apl. 20, '53
225	"	14	"	"	"	"	Crocus, Ap'l 21, '53
243	"	15	"	"	"	"	Emeline, Apl. 25, '53

and mentioned in the entry hereto annexed, are, to the best of my knowledge and belief, truly and bona fide of the product and manufacture of the United States, and that they were truly exported and imported, as therein expressed, and that

no drawback, bounty, or allowance has been paid or admitted thereon, or any part thereof, so help me God.

Before me this the 6th day of June, 1853.

(I also protest against paying any duties.)

Invoice of sundries shipped by Drake & Co., on board the Am. brig John Dutton, Burkett, master, bound to New Orleans, by order, and for account and risk of Mess. Belcher & Brother, of St. Louis, and consigned to Mess. Chas. Belcher & Co., of New Orleans.

B. & B. M.		78 barrels concentrated melado, green sugar			37,544
B.	B. M. 1	"	"	"	477
"	4 " 20	"	"	"	9,684
"	5 " 17	"	"	"	8,240
"	6 " 20	"	"	"	9,617
"	7 " 25	"	"	"	12,087
"	8 " 3	"	"	"	1,436
"	9 " 42	"	"	"	20,286
"	10 " 89	"	"	"	42,957
"	11 " 110	"	"	"	52,952
"	12 " 30	"	"	"	14,301
"	13 " 120	"	"	"	58,401
"	14 " 220	"	"	"	105,138
"	15 " 241	"	"	"	115,830
	1,016 barrels.				488,932 lbs. net a 3½ rs., $8,556 2½

B. & B. M. T.		2 barrels melado, dry tips, weight, net			914.
B.	B. 6 M. T. 1	"	"	"	437
"	9 " 2	"	"	"	932
"	10 " 2	"	"	"	837
"	11 " 4	"	"	"	1,827
"	12 " 2	"	"	"	869
"	14 " 5	"	"	"	2,165
"	15 " 2	"	"	"	860
	20 barrels.				8,841 lbs. net, a 4½ $176 6½
	1,036 barrels a $1½	- - - - - -			1,554 "
					$10,287 1

Charges:

To export duty on 497,773 lbs., a 87½ p. 500 lbs. - - -	$871 1	
Labor, whg. and shpg. &c., on 1,036 bbls., a 12½ c. p. bbl. -	129 4	
Consul's certificate - - - - - - - - -	2 1	
		1,002 6
		$11,289 7
Commission 2½ p. c. - - - - - - - - -		" 282 2
E. E.		$11,572 1

Matanzas, 20th May, 1854.

(Signed) DRAKE & CO.

Note:

The 1 bbl. B. 3 were imported from New Orleans, p. b'g Jno. Dutton, Mch. 18, '53

" 20	"	4	"	"	b'g Emeline, March, 18 '53
" 17	"	5	"	"	" Crocus, March 18, '53
" 21	"	6	"	"	b'k Jane Doten, Ap'l 6, '53
" 25	"	7	"	"	b'g Rainbow, Ap'l 6, '53
" 3	"	8	"	"	b'k Almirah, Ap'l 6, '53
" 44	"	9	"	"	b'g Broom, Ap'l 7, '53
" 91	"	10	"	"	b'k Catharine, Ap'l 20, '53
" 114	"	11	"	"	" Franklin, " 20, '53
" 32	"	12	"	"	" Alnah, " 20, '53
" 120	"	13	"	"	b'g Jno. Dutton, May 12, '53
" 225	"	14	"	"	" Crocus, Ap'l 28, '53
" 243	"	15	"	"	" Emeline, May 10, '53

Signed DRAKE & CO.

Agent's oath.

I, W. B. Freligh, ag't, do solemnly, sincerely, and truly swear (or affirm) that the invoice and bill of lading now presented by me to the collector of the district of New Orleans, are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the Am. brig John Dutton, whereof Burkett is master, from Matanzas, for account of any person whomsoever for whom I am authorized to enter the same, (excepting what is now being entered by and upon which the duty chargeable has been paid according to law;) that the invoice and bill of lading are in the state in which they were actually received by me, and that I do not know or believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just a true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty legally due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice or in the account rendered of the said goods, wares, and mer-

chandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly, sincerely, and truly swear (or affirm) that to the best of my knowledge and belief, Belcher & Brother, of St. Louis, is or are the owner or owners and manufacturers of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the fair market value (if otherwise obtained, or if said value be more) at the time or times and place or places when and where procured (as the case may be) of the said goods, wares, and merchandise, all the charges thereon, and no other or different discount, bounty, or drawback, but such as has been actually allowed on the same, so help me God.

(Signed) W. B. FRELIGH.

Sworn to this 6th day of June, 1853, before.

Collector.

Bill of except's.

Plaintiffs also gave in evidence the entries in the custom-house at St. Louis of the same importations, as follows:

Entry of merchandise withdrawn from warehouse, constructively warehoused, which was brought into this district by Belcher & Brother, from the port of New Orleans, on the day of 185 . Custom-house, port of St. Louis, 17 March, 1854.

Marks.	Nos.	Packages and contents.	Quantity.	30 per cent.	Total.
B. & B. C. M.	162	One hundred & two bbls concen'd molasses.			
C. M.	3				
B. B. 4	18	Two hundred and nine barrels concentrated molasses.....	265,538 lbs. net.		
" 5	13				
" 6	54				
" 7	22	Packages and charges included.....	3.647 ½		
" 8	21	Add 87½ p. 500 lbs. for expt. duty.....	464 5½		
" 9	67	On 209 bbls., 2 rs....	52 2		
" 10	4	2½ p. c. com.....	12 7		
" 11	6	.....	4,176 6½		
" 12	1	Deduct.....	49 6½		
	209		$4,127 0	30 p. c.	$1,238 10

BELCHER & BROTHER.

I, Charles Belcher, do solemnly, sincerely, and truly swear that the barrels marked and numbered as follows, and mentioned in the entry hereto annexed, and which were exported from New Orleans to Matanzas, by the vessels and at the several dates herein specified, viz:

18 bbls. marked B.	○ |	B.	4	per brig Emeline,	March	19, 1853.
13	"	"	5	" Crocus,	"	21, "
54	"	"	6	bark Jane Doten,	"	26, "
22	"	"	7	brig Rainbow,	"	29, "
21	"	"	8	bark Almira,	"	30, "
67	"	"	9	brig Broom,	Ap'l	2, "
4	"	"	10	bark Catherine,	"	8, "
6	"	"	11	" Franklin,	"	12, "
1	"	"	12	" Alnah,	"	14, "

are, to the best of my knowledge and belief, truly and bona fide of the production and manufacture of the United States, and that they were truly exported and imported as herein expressed, and that no drawback, bounty, or allowance has been paid or admitted thereon; and I hereby protest against paying any duties upon them or on the valuation placed on them in the entry, so help me God.

CHAS. BELCHER.

Sworn to this 17th day of March, 1854, before me.

WILLIAM A. LINN,
Surveyor & Inspector.

I also protest against paying any duties on the barrels and the hogsheads mentioned in the entry hereto annexed, on the ground that there is no law which imposes any duty on packages; that packages were specially exempted from duty by the revenue act of 1816; that packages were not subject to duty under the act of 1842; that the act of 1816 imposes no duty on packages; that if they are subject to any duty under that act, it is a duty of twenty per centum, as non-enumerated articles.

CHAS. BELCHER.

Note.

The 18 bbls., as stated, were imported from New Orleans by the						Emeline, March 28, '53
" 13	"	"	"	"	"	Crocus, March 28, '53
" 54	"	"	"	"	"	J. Doten, Apl. 6, '53
" 22	"	"	"	"	"	Rainbow, Apl. 6, '53
" 21	"	"	"	"	"	Almira, Apl. 6, '53
" 67	"	"	"	"	"	Broom, Apl. 7, '53

The 4 bbls., as stated, were imported from New Orleans by the Catharine, Ap'l 20, '53
" 6 " " " " " Franklin, Apl. 20, '53
" 1 " " " " " Alvah, Apl. 20, '53

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The importers claim that the barrels specified in the above entry being of American manufacture and production, shipped from this port to Matanzas, and being returned in the same condition, apart from their contents, as when exported, are not legally liable or subject to impost duty; and they claim that the amount of their value, viz., 206 barrels, at $1 50 each, or $309 in the aggregate, should be exempt from impost duty, and protest against any duty paid on the same.

Signed CHAS. BELCHER & CO.,
W. B. FRELIGH.

Before (signed) J. W. HINCKS, *D. C.*

Entry of merchandise withdrawn from warehouse, constructively warehoused, which was brought into this district by Belcher & Bro., from the port of , on the day of , 1854. Custom-house, port of St. Louis, 17th March, 1854.

Marks.	Nos.	Packages and contents.	Quantity.	Per cent.	Total.
B. & B. C. M.	128	One hundred and twenty hhds. couct'd molasses.			
C. M.	93				
B. B. 4	33				
" 5	40				
" 6	203	Twelve hundred barrels concentrated molasses.	.....	.....	7,773 4½
" 7	37				
" 8	19				
" 9	127				
" 10	202				
" 11	237				
" 12	199	Hhds. and bbls.....	.....	.....	2,440
" 14	10	Charges and comm.....	.....	.....	476 7
	1,200				$10,690 3½

Dollars $12,120, a 30 per cent., $3,636 00.

BELCHER & BROTHER.

I, Charles Belcher, do solemnly, sincerely, and truly swear that the barrels marked and numbered as follows, and mentioned in the entry hereto annexed, and which were exported from New Orleans to Matanzas by the vessels and at the dates herein specified, viz:

33	bbls. marked B.	4	B. 4.,	per brig	Emeline,	Mch.	19, 1853.
40	"	5	"	"	Crocus,	"	21, "
203	"	6	"	b'k	Jane Doten,	"	26, "
37	"	7	"	b'g	Rainbow,	"	29, "
19	"	8	"	b'k	Almirah,	"	30, "
127	"	9	"	b'g	Broom,	Apl.	2, "
202	"	10	"	b'k	Catharine,	"	8, "
237	"	11	"	"	Franklin,	"	12, "
199	"	12	"	"	Alnah,	"	14, "
10	"	14	"	b'g	Crocus,	"	21, "

are, to the best of my knowledge and belief, truly and bona fide the production and manufacture of the United States, and that they were truly exported and imported, as herein expressed, and that no drawback, bounty, or allowance has been paid or admitted thereon; and I hereby protest against paying any duties on them, or on the valuations placed on them in the entry. I also protest against paying any duties on the 93 barrels, marked C M, which are likewise of the production and manufacture of the United States, and were exported to Matanzas during the year 1852, (but the date of export and particular conveyance I am not able to designate,) or on the valuation placed upon them in the entry, so help me God.

CHAS. BELCHER.

Sworn to this 17th day of March, 1854, before me.

WILLIAM A. LINN,
Surveyor and Inspector.

I also protest against paying duties on the barrels and hogsheads mentioned in the entry hereto annexed, on the ground that there is no law which imposes any duty on packages; that packages were specially exempted from duty by the revenue act of 1816; that packages were not subject to duty under the act of 1842; that the act of 1846 imposes no duty on packages; that if they are subject to any duty under that act, it is a duty of twenty per centum as non-enumerated articles.

CHAS. BELCHER.

I, W. B. Freligh, agent, do solemnly, sincerely, and truly swear that the barrels marked and numbered as follows—

33	bbls	B.	B. 4	were	exported	from New Orleans to Matanzas,	pr. b'g Emeline, Mch. 19, '53
40	"		5	"	"	"	" Crocus, Mch. 21, '53
203	"		6	"	"	"	" b'k J. Doten, Mch. 26, '53
37	"		7	"	"	"	" b'g Rainbow, Mch. 29, '53
19	"		8	"	"	"	" b'k Almira, Mch. 30, '53
127	"		9	"	"	"	" b'g Broom, Ap'l 2d, '53
202	"		10	"	"	"	" b'k Catharine, Ap'l 8, '53
237	"		11	"	"	"	" " Franklin, Ap'l 14, '53
199	"		12	"	"	"	" " Alnah, Ap'l 14, '53
10	"		14	"	"	"	" b'g Crocus, Ap'l 21, '53

mentioned in the entry hereto annexed, are, to the best of my knowledge and belief, truly and bona fide of the product and manufacture of the United States, and that they were truly exported and imported, as therein expressed, and that no drawback, bounty, or allowance has been paid or admitted thereon, or any part thereof, so help me God.

Signed W. B. FRELIGH.

Before me this the 23d day of May, 1853.

Signed J. W. HINKS, *D. C.*

Entry of merchandise withdrawn from warehouse, constructively warehoused, which was brought into this district by Belcher & Bro. from the port of New Orleans on the day of , 185 . Custom-house, port of St. Louis, 21st April, 1854.

Marks.	Nos.	Packages and contents.	Quantity.	30 Per cent.	Total.
B. & B. M. O. S.	140	One hundred and forty hhds. molasses—sugar	219,461 lbs.	.....	3,840 4½
M. O. T.	54	Fifty-four hhds. mols., wet tips.....	80,034	.....	1,000 3½
M. T.	3	Three hhds. melado, dry tips.....	4,239	.....	84 6
M.T.No. 12	2	Twenty-three barrels melado, dry tips.....	10,266	.....	205 2½
" 9	2				
" 10	8				
" 11	9				
" 14	2				
	23				

ENTRY OF MERCHANDISE—Continued.

Marks.	Nos.	Packages and contents.	Quantity.	30 per cent.	Total.
B. B. 4 M.	8				
" 5 "	12				
" 6 "	40				
" 7 "	18				
" 8 "	17	Two hundred and seventy-two barrels concentrated melado—green sugar.	128,766	.....	2,092 3½
" 9 "	30				
" 10 "	43				
" 11 "	48				
" 12 "	34				
" 14 "	5				
M.	16				
B. & B. M.	1				
	272				
B. & B. C. M.	3				
B. B. 5	1				
" 6	3				
" 8	1	One hundred and forty barrels concentrated molasses.	65,801	.....	658
" 10	15				
" 11	2				
" 12	9				
" 13	1				
" 14	105				
	140				7,881 4
		Packages	.....	.....	1,637 4
		Charges	.....	.....	929 6
					10,448 6
		Commission 2½ p. c.	.....	.....	261 1½
					10,709 7½

197 hhds..... 6,495 00
435 bbls..... 4,117 00

$10,612 00 a 30 p. c., $3,183 60

BELCHER & BROTHER.

We protest against paying duties as assessed on this entry, so far as the value of the packages mentioned therein has been included in the computation of the same, for the reasons and

on the grounds set forth in our entry and protest, made March 28, 1854.

BELCHER & BROTHER.

April 21, 1854.

I, Charles Belcher, do solemnly, sincerely, and truly swear that the barrels marked and numbered as follows, and mentioned in the entry hereto annexed, and which were exported from New Orleans to Matanzas by the vessels and at the several dates herein specified, viz:

8 bbls. marked B. $\overset{\circ}{|}\underset{\smile}{|}$ B. 4 pr. brig Emeline, March 19, 1853.

13	"	5	" " Crocus,	"	21,	"
43	"	6	" b'k Jane Doten,	"	26,	"
18	"	7	" brig Rainbow,	"	29,	"
18	"	8	" bark Almira,	"	30,	"
32	"	9	" brig Broome,	April	2d,	"
66	"	10	" b'k Catharine,	"	8,	"
61	"	11	" " Franklin,	"	12,	"
45	"	12	" " Alnah,	"	14,	"
1	"	13	" b'g John Dutton,	"	20,	"
112	"	14	" " Crocus,	"	21,	"

are, to the best of my knowledge and belief, bona fide of the production and manufacture of the United States, and that they were truly exported and imported, as herein expressed, and that no drawback, bounty, or allowance has been paid or admitted thereon; and I hereby protest against paying any duties upon them, or the valuation placed upon them in the entry, so help me God.

CHAS. BELCHER.

Sworn to the 21 day of April, I854, before me.

Note.

The 8 bbls. B. $\overset{\circ}{|}\underset{\smile}{|}$ B. 4 were imported from New Orleans, per. Emeline, Mar. 28, 1853

" 12	"	5	"	"	"	Crocus,	"
" 40	"	6	"	"	"	Jane Doten, Apl. 6,	"
" 18	"	7	"	"	"	Rainbow, "	"
" 17	"	8	"	"	"	Almirah, "	"
" 30	"	9	"	"	"	Broome, " 7,	"
" 43	"	10	"	"	"	Catharine, " 20,	"
" 48	"	11	"	"	"	Franklin, "	"
" 34	"	12	"	"	"	Alnah, "	"
" 5	"	14	"	"	"	Crocus, " 28,	"
" 1	"	5	"	"	"	Crocus, Mch. 28,	"
" 3	"	6	"	"	"	Jane Doten, Apl. 6,	"
" 1	"	8	"	"	"	Almirah, "	"
" 15	"	10	"	"	"	Catharine, " 20,	"
" 2	"	11	"	"	"	Franklin, "	"
" 9	"	12	"	"	"	Alnah, "	"
" 1	"	13	"	"	"	Crocus, " 28,	"
" 105	"	14	"	"	"	do. "	"

Entry of merchandise withdrawn from warehouse, constructively warehoused, which was brought into this district by Belcher & Bro. from the port of New Orleans on the day of , 185 . Custom-house, port of St. Louis, 21st April, 1854.

Marks.	Nos.	Packages and contents.	Quantity.	30 per cent.	Total.
B. & B. M.	63	Fifteen hundred & sixty-nine bbls. concentrated melado, green sugar.	740,042 lbs.	.....	12,025 5½
B. B. 4	105				
" 5	58				
" 6	321				
" 7	130				
" 8	144				
" 9	133				
" 10	206				
" 11	228				
" 12	161				
" 14	20				
	1,569				
M. T.					
B. B. 4	1	Fifty-one barrels melado, dry tips.	22,215	.....	444 2½
" 5	3				
" 6	14				
" 7	7				
" 8	6				
" 9	6				
" 10	2				
" 11	4				
" 12	2				
B. & B. M. T.	6				
	51	Barrels.			
B. & B. O. M.	17	Three hundred and forty-nine bbls. concentrated molasses.	164,540	.....	1,645 3
B. B. 4 M.	2				
" 6 "	9				
" 8 "	2				
" 9 "	2				
" 10 "	15				
" 11 "	14				
" 12 "	17				
" 13 "	2				
" 14 "	232				
	349	Bbls.			

ENTRY OF MERCHANDISE—Continued.

Marks.	Nos.	Packages and contents.	Quantity.	30 per cent.	Total.
		Packages			2,953 4
		Charges			1,582 1½
					18,651 ½
		Comn. 2½ p. c.			466 2
					19,117 2½
		On 1,969 bbls., 2 rs.			287 7½
		Add 87½ p. 500 lbs. export duty on 164,540			1,192 2
		Comn. 2½ p. c. on $780			14 4
					19,912 0

Dollars, $19,478 00 a 30 p. c., $5,843 40.

BELCHER & BROTHER.

We protest against paying duties as assessed on this entry, so far as the value of the packages mentioned therein is included in the computation of the same, for the reasons and on the grounds set forth in our entry and protest made March 28, 1854.

BELCHER & BROTHER.

April 21, 1854.

I, Charles Belcher, do solemnly, sincerely, and truly swear that the barrels marked and numbered as follows, and mentioned in the entry hereto annexed, and which were exported from New Orleans to Matanzas, by the vessels and at the dates herein specified, viz:

108 bbls. marked B. ⊙ B. 4 per brig Emeline, March 19, 1853.

61	"	"	5	"	"	Crocus,	" 21,	"
344	"	"	6	"	bark	Jane Doten,	" 26,	"
137	"	"	7	"	brig	Rainbow,	" 29,	"
152	"	"	8	"	bark	Almira,	" 30,	"
141	"	"	9	"	brig	Broom,	Ap'l 2,	"
260	"	"	10	"	bark	Catherine,	" 8,	"
246	"	"	11	"	"	Franklin,	" 12,	"
180	"	"	12	"	"	Alnah,	" 14,	"
2	"	"	13	"	brig	John Dutton,	" 20,	"
252	"	"	14	"	"	Crocus,	" 21,	"

are, to the best of my belief and knowledge, truly and bona fide of the production and manufacture of the United States, and that they were truly exported and imported, as herein expressed,

and that no drawback, bounty, or allowance has been paid or admitted thereon; and I hereby protest against paying any duties upon them, or the valuations placed on them in the entry, so help me God.

CHAS. BELCHER.

Sworn to this 21st day of April, 1854, before me.

I also protest against paying duties on the 86 bbls. marked B. & B., mentioned in the entry, which barrels were exported from New Orleans to Matanzas in 1852, but the particular conveyance and date of export I am not able to designate, or on the valuation placed on them in the entry.

CHAS. BELCHER.

I, W. B. Freligh, agent, do solemnly, sincerely, and truly swear that the barrels marked and numbered, as follows—

108 bbls	B.	B. 4	were	exported	from	New Orleans	to Matanzas, pr. b'g Emeline, Mch. 19, '53
61	"	5	"	"	"	"	Crocus, Mch. 21, '53
344	"	6	"	"	"	"	b'k J. Doten, Mch. 26, '53
137	"	7	"	"	"	"	b'g Rainbow, Mch. 29, '53
141	"	8	"	"	"	"	b'k Almira, Mch. 30, '53
152	"	9	"	"	"	"	b'g Broom, Ap'l 2d, '53
260	"	10	"	"	"	"	b'k Catharine, Ap'l 8, '53
246	"	11	"	"	"	"	" Franklin, Ap'l 14, '53
180	"	12	"	"	"	"	" Alnah, Ap'l 14, '53
2	"	13	"	"	"	"	b'g Crocus, Ap'l 21, '53
252	"	14	"	"	"	"	do Ap'l 28, '53

mentioned in the entry hereto annexed, are, to the best of my knowledge and belief, truly and bona fide of the product and manufacture of the United States; and that they were truly exported and imported, as therein expressed, and that no drawback, bounty, or allowance has been paid or admitted thereon, or any part thereof, so help me God.

(Signed) W. B. FRELIGH.

Before me the 23d day of May, 1853.

J. W. HINKS, *D. C.*

Entry of merchandise withdrawn from warehouse , which was brought into this district by , from the port of , on the day of , 185 . Custom-house, port of St. Louis, 17 March, 1854.

Marks.	Nos.	Packages & contents.	Quantity.	30 per cent.	Total.
B. & B.					
S. H. M.	9				
B. & B. 6	3				
" 8	8				
" 10	50	Two hundred bbls. sugar house molasses.	7,600 galls.	.....	431 6½
" 11	17				
" 12	6				
" 14	105				
" 15	2				
	200	barrels.			
C. M.					
B. & B.	70				
B. B. 4	5				
" 5	9				
" 6	36				
" 7	28	Ten hundred and thirty-five barrels concentrated molasses.	493,307 lbs.	.....	4,933 ½
" 8	15				
" 9	29				
" 10	92				
" 11	104				
" 12	53				
" 13	83	Barrels & casks.....	.....	.....	1,970 4
" 14	274	Charges.....	.....	.....	156 4
" 15	237	Commission.....	.....	.....	187 2
	1,035	barrels.			$7,679 1

200 bbls. molasses, $914, a 30 p. c. } $2,582 40
1,035 " 7,694, a " }

BELCHER & BROTHER.

I, Charles Belcher, do solemnly, sincerely, and truly swear that the barrels marked and numbered as follows, and mentioned in the entry hereto annexed, and which were exported from New Orleans to Matanzas by the vessels and at the several dates herein specified, viz:

5 barrels marked B. B. 4 pr. brig Emeline, Mch. 19, 1853.

9 " 5 " Crocus, " 21, "
39 " 6 b'k Jane Doten, " 26, "

28 barrels marked B.	⌐O¬ B.	7	brig Raindeer,	Mch.	29,	1853.
23	"	8	b'k Almira,	"	30,	"
29	"	9	b'g Broom,	April	2d,	"
142	"	10	b'k Catharine,	"	8,	"
121	"	11	" Franklin,	"	14,	"
59	"	12	" Alnah,	"	"	"
83	"	13	b'g Jno. Dutton,	"	20,	"
379	"	14	" Crocus,	"	21,	"
239	"	15	" Emeline,	"	25,	"

are, to the best of my knowledge and belief, truly and bona fide of the production and manufacture of the United States, and that they were truly exported and imported as herein expressed, and that no drawback, bounty or allowance has been paid or admitted thereon, or any part thereof; and I hereby protest against paying any duties upon them or on the valuation placed upon them in the entry; and also against paying any duties on the 79 barrels marked B. & B., which are likewise of American production and manufacture, and were exported from New Orleans to Matanzas during the year 1852, but the date of export and the particular conveyance I am not able to designate, or on the valuation placed upon them in the entry, so help me God. CHAS. BELCHER.

Sworn to the 17 day of March, 1854, before me.

WILLIAM A. LINN,
Surveyor & Inspector.

I also protest against paying duties on the barrels mentioned in the entry hereto annexed, on the ground that there is no law which imposes any duty on packages; that packages were specially exempted from duty by the revenue act of 1816; that packages were not subject to duty under the act of 1842; that the act of 1846 imposes no duty on packages; that if subject to any duty under the act, it is a duty of twenty per centum, as non-enumerated articles. CHAS. BELCHER.

I, W. B. Freligh, agent, do solemnly, sincerely, and truly swear that the barrels marked and numbered as follows, say—

5 bbls. B.	⌐O¬ B.	4	were exported from New Orleans to Matanzas,	pr. b'g	Emeline,	Mch. 19, 1853
9	"	5	"	"	"	" Crocus, Mch. 21, 1853
39	"	6	"	"	"	b'k Jane Doten, Mch. 26, 1853
28	"	7	"	"	"	b'g Rainbow, Mch. 29, 1853
23	"	8	"	"	"	b'k Almira, Mch. 30, 1853
29	"	9	"	"	"	b'g Broom, Ap'l 2, 1853

142 bbls. B. ° B. 10 were exported from New Orleans to Matanzas per b'k Catharine, Ap'l 8, 1853

121 " 11 " " " " Franklin, A p'l 14 1853

59 " 12 " " " " Alnah, Ap'l 14, 1853.

83 " 13 " " " b'g Jno. Dutton, Ap'l 20, 1853

379 " 14 " " " " Crocus, Ap'l 21 1853

239 " 15 " " " " Emeline, Ap'l 25, 1853

and mentioned in the entry hereto annexed, are, to the best of my knowledge and belief, truly and bona fide of the product and manufacture of the United States, and that they were truly exported and imported, as therein expressed, and that no drawback, bounty, or allowance has been paid or admitted thereon, or any part thereof, and I protest against paying any duty, so help me God.

(Sig.) W. B. FRELIGH.

Before me this the seventh day of June, 1853.

(Sig'd) J. W. HINKS, *D. C.*

Entry of merchandise withdrawn from warehouse, constructively warehoused, which was brought into this district by Belcher & Bro., from the port of New Orleans, on the day of , 185 . Custom-house, port of St. Louis, 25 April, 1854.

Marks.	Nos.	Packages & contents.	Quantity.	30 per cent.	Total.
B. & B.	78	Ten hundred and sixteen barrels concentrated melado, green sugar.	4,889 32 lbs.....		8,556 2½
B. ° B. 3 M.	1				
" 4 "	20				
" 5 "	17				
" 6 "	20				
" 7 "	25				
" 8 "	3				
" 9 "	42				
" 10 "	89				
" 11 "	110				
" 12 "	30				
" 13 "	120				
" 14 "	220				
" 15 "	241				
	1,016				

ENTRY OF MERCHANDISE—Continued.

Marks.	Nos.	Packages & contents.	Quantity.	30 per cent.	Total.
B. & B. M. T.	2				
B. B. & M. T.	1				
" 9 "	2	Twenty barrels melado, dry tips.	8,841	.....	176 6½
" 10 "	2				
" 11 "	4				
" 12 "	2	1,036 barrels.....	.....	.....	1,554
" 14 "	5	Charges.....	.....	.....	1,002 6
" 15 "	2	Commission.....	.....	.....	282 2
	20				11,572 1

Dollars 11,731, a 30 p. c., $3,519 30.

BELCHER & BROTHER.

We protest against paying duties as assessed on this entry, so far as the value of the packages mentioned therein has been included in the computation of the same, on the grounds and for the reasons set forth in our entry and protest, made March 28th, 1854. BELCHER & BROTHER.

I, Charles Belcher, do solemnly, sincerely, and truly swear that the barrels marked and numbered as follows, and mentioned in the entry hereto annexed, and which were exported from New Orleans to Matanzas by the vessels and at the dates herein specified, viz:

1 barrel marked B. B.			3	pr. brig John Dutton,		Mch.	5,	1853.
20	"	"	4	" Emeline,		"	19,	"
17	"	"	5	" Crocus,		"	21,	"
21	"	"	6	bark Jane Doten,		"	26,	"
25	"	"	7	brig Rainbow,		"	29,	"
3	"	"	8	b'k Almira,		"	30,	"
44	"	"	9	b'g Broome,		Ap'l	2,	"
91	"	"	10	b'k Catherine,		"	8,	"
114	"	"	11	" Franklin,		"	12,	"
32	"	"	12	" Alnah,		"	14,	"
120	"	"	13	brig John Dutton,		"	20,	"
225	"	"	14	" Crocus,		"	21,	"
243	"	"	15	" Emeline,		"	25,	"

are, to the best of my knowledge and belief, truly and bona fide of the production and manufacture of the United States, and that they were truly exported and imported, as herein ex-

pressed, and that no drawback, bounty, or allowance has been paid or admitted thereon; and I hereby protest against paying any duties upon them or on the valuation as placed upon them in the entry, so help me God.

CHAS. BELCHER.

Sworn to this 25th day of April, 1854, before me.

WILLIAM A. LINN,
Surveyor & Inspector.

I also protest against paying duties on the 80 barrels marked B. & B., mentioned in the entry hereto annexed, which barrels were exported to Matanzas from New Orleans during the year 1852, but the particular conveyance and date of export I am not able to designate; and which barrels are also of American production and manufacture, or on the valuation placed upon them in the entry.

CHAS. BELCHER.

I, W. B. Freligh, agent, do solemnly, sincerely, and truly swear that the barrels marked and numbered as follows, viz:—

1 bbl. B.	° B.	3	were	exported	from New Orleans, to Matanzas, pr. b'g Jno. Dutton, Mch. 5, '53
" 20	"	4	"	"	b'g Emeline, March, 19 '53
" 17	"	5	"	"	" Crocus, March 21, '53
" 21	"	6	"	"	b'k Jane Doten, Mch. 26, '53
" 25	"	7	"	"	b'g Rainbow, Mch. 29, '53
" 3	"	8	"	"	b'k Almirah, Mch. 30 '53
" 44	"	9	"	"	b'g Broom, Ap'l 2, '53
" 91	"	10	"	"	b'k Catharine, Ap'l 8, '53
" 114	"	11	"	"	" Franklin, " 14, '53
" 32	"	12	"	"	" Alnah, " 14, '53
" 120	"	13	"	"	b'g Crocus, Ap'l 21, '53
" 225	"	14	"	"	" " "
" 243	"	15	"	"	" Emeline, Apl. 25, '53

mentioned in the entry hereto annexed, are, to the best of my knowledge and belief, truly and bona fide of the produce and manufacture of the United States, and that they were truly exported and imported, as therein expressed, and that no drawback, bounty, or allowance has been paid or admitted thereon, or any part thereof, so help me God.

W. B. FRELIGH.

Before me this the 6 day of June, 1853. And protest against paying duties on the same.

J. W. HINCKS, *D. C.*

The plaintiffs then read in evidence the depositions of John W. Hinks, J. W. Tisdale, and David Van Ostern, taken in New Orleans, on behalf of plaintiffs, as follows, with the interrogatories and cross-interrogatories pfopounded to them:

Deposition of J. W. Hinks.

"Interrogatories to be propounded on the part of plaintiffs to Mr. David O. Hinks, or to M. J. M. Hinks.

(David O. Hinks not examined, for reason intimated in the response of his brother, John W. Hinks. D. O. is no longer in the C. H.)

J. W. Hinks.

1st. Were you the assistant or deputy United States collector of customs, in the New Orleans custom-house, during the year 1853; were you any part of that year acting collector; if so, when; was there any other person acting as such collector during said year? If you answer yes, is he dead, and when did he die?

2d. Do you know of the entry at that custom-house of certain sugar, concentrated melado, and concentrated molasses, imported for the plaintiffs by the following named vessels, at the following named dates, viz:

By schooner Charles Henry, May 10th, 1853, 102 hogsheads and 209 barrels concentrated molasses; by bark Catharine, May 18, 1853, 128 hogsheads and 1,200 barrels concentrated molasses; by brig Crocus, May 18, 1853, 197 hogsheads of sugar, 295 barrels of concentrated melado, 140 barrels concentrated molasses; by bark Franklin, May 19, 1853, 1,620 barrels concentrated melado, 349 barrels concentrated molasses; by brig Emeline, June 6, 1853, 1,035 barrels concentrated molasses; by brig John Dutton, June 6, 1853, 1,036 barrels concentrated melado?

3d. Please state the action of the custom-house appraisers, at New Orleans, upon the above importations, and annex hereto a copy of such action as the same is on file in said custom-house; give a full copy of all reports made by such appraisers in relation to said importations; and state how you know them to be copies?

4th. What was done in behalf of the plaintiffs when notified of the appraisal of these importations; and if you say they ap-

pealed from such appraisal, state what was the action of the collector in regard to such appeal? Please state what followed the custom-house appraisal and the steps taken by the collector and other officers of the revenue respecting said importations; and where do you derive your information?

5. At what time was official notice given by the United States Treasury Department, to the collector at New Orleans, of the result of the appraisal, made of said importations by the general appraisers, convened in the city of New York? And what instructions respecting such importations was then given said collector; please append a copy of such official instructions, order, or letter upon this subject?

6th. Were the goods mentioned in the 2d interrogatory retained in the control and custody of the New Orleans custom-house officers from the time of their entry until the official notice spoken of in the last interrogatory was received? Or were they during said time under the control of the plaintiffs? Please state at what time the plaintiffs were at liberty to take possession of said goods?

7th. Please append to and make a part of this deposition the returns of the custom-house weighers of the different importations above mentioned, showing their gross and net weight.

Cross-interrogatories to be propounded on behalf of defendant, to Mr. Daniel O. Hinks, or to Mr. J. M. Hinks.

To 2d interrogatory: Please state whether the numbers and contents of the hogsheads and barrels, as given in this interrogatory, are correct?

To 3d interrogatory: Please distinguish carefully, in your answers, what you know of your own personal knowledge and what you derive from other sources; and state what those sources are, whether official papers or otherwise?

2. Are the papers you mention all that you know to exist on the subject of the interrogatory you are answering; and if not, what others are there, and where, and in whose custody are they kept?

3d. State what was the condition and quality of the "concentrated molasses" and concentrated melado, mentioned in interrogatories 2 & 3; what was the relative proportion of solid or chrystallized, and of liquid saccharine matter in them; and as what, in your opinion, would those articles have been considered in the market of New Orleans, as sugar or molasses, or if not either, then what?

To 4th, 5th, 6th, and 7th interrogatories.

Please answer 1st and 2d of cross-interrogatories of 3d interrogatory above.

To plaintiffs' interrogatories.

John W. Hinks aforesaid, having been duly sworn as aforesaid, answers to the first: During the year 1853 I was a deputy United States collector of customs in the New Orleans custom-house, and I am still in that position; I was not at any time during the year the acting collector of the customs. David O. Hinks, my brother, then also a deputy collector, was acting as collector in the summer of 1853, (I think,) during the absence of S. W. Downs; he is still living, but is confined to his home by sickness.

To the second: I do know of the entry at the New Orl's custom-house by plaintiffs' agent, of certain molasses, pr. sch. "Chas. Henry," May 10th, 1853; bark "Catharine," May 18th, 1853; brig "Crocus," May 18th, 1853; bark "Franklin," May 19th, 1853; brig "Emeline," June 6th, 1853; and bark or brig "John Dutton," June 6th, 1853, as specially set forth in the statement hereto annexed, as part of my answer, and marked document "A."

To the third: I have no personal knowledge of the custom-house appraisers, nor is there any file of their action in the custom-house to my knowledge; I am, therefore, unable to furnish the copies asked for.

To the fourth: Excluded by consent.

To the fifth: The collector of customs here was officially notified of the action and conclusion of the general appraisers at New York, about the close of October, 1853. As part of my answer, I annex copies of the letters of instructions from the Secretary of the Treasury, with copies of the letter and statement of the general appraisers therein referred to.—Documents B. & C.

To the sixth: The goods in question were, I believe, deposited in a store or warehouse belonging to the plaintiffs, or hired by them, but under the charge of a special custom-house inspector, appointed for that purpose; I am unable to say how long they so remained in store, or at what time the plaintiffs were at liberty to take full possession of them; my knowledge of the delivery of goods so imported is derived solely from the issuing of permits therefor. In this case, the permits were issued at the time the entries were made, as was customary in all warehouse and transportation entries.

To the seventh: I append, as requested, a copy of the custom-house weighers' returns, of the gross and nett weight of the goods in question. Said copy is marked as document D, and made part of this answer.

J. W. HINCKS.

And to defendant's cross-interrogatories, the said John W. Hinks answered as to 2d interrogatory:

The numbers and contents of the hogsheads and barrels given in this interrogatory correspond with those in the entries, and are, I believe, correct.

As to 3d interrogatory:

1st. As stated in my answer to the direct interrogatory, I have no personal knowledge of the matters *in* inquired of, and I am unable to give information thereon from other sources.

2d. I have not mentioned any papers on the matters referred to in the 3d interrogatory. The documents spoken of in my answers to the second, and the fourth and fifth interrogatories, are all that I know of on the subjects inquired of, and they are in the custody of the collector.

3. I know nothing of the condition and quality of the molasses and melado in question, nor of its chemical composition, or of the name by which it was or would have been known in the New Orleans market.

As to 4th interrogatory: Excluded by consent.

As to 5th: My knowledge of the action of the general appraisers, and the instructions of the Treasury Department, is derived from inspecting the original letters and statement, of which I have annexed copies to my answer. These original documents are in the possession of the collector. These are the only papers that I know to exist on the subject.

As to 6th: My knowledge of the store or warehouse in which the goods were deposited, is derived from information given me by the inspector and plaintiffs' agent, W. B. Freligh.

As to 7th: The copy of the C. H. weighers' returns, annexed to my answer, was taken from the weighers' books in the custom-house.

J. W. HINCKS.

Interrogatories to be put on the part of plaintiffs to Benjamin F. Tisdale, New Orleans:

1st. Were you in the employ of plaintiffs or their agents at New Orleans in the year 1853, and if so, what position did you occupy; were you at any time that year acting as their agent at New Orleans; if so, when?

2d. Please state what you know respecting the entry of certain merchandise imported by the plaintiffs by the following named vessels into New Orleans—

By schooner Charles Henry, May 10, 1853,
" bark Catharine, May 18, 1853,
" brig Crocus, " "
" bark Franklin, " 19, "
" brig Emeline, June 6th, 1853,
" " John Dutton, June 6th, 1853,

and respecting the appraisal thereof, by the New Orleans custom-house appraisers, the action of the collector in reference thereto, and the steps taken by the custom-house officers respecting it until plaintiffs could obtain possession of it?

3. Please state if you know the condition of the merchandise, and how it was as to quantity and quality when plaintiffs so received it from the custom-house, as compared with it at the time of importation, and by whom was it weighed?

Cross-interrogatories to be propounded on behalf of defendant to Benjamin F. Tisdale, New Orleans:

To 1st interrogatory: Have you ever imported from Cuba on your own account, or on account of any firm in which you were interested, to the United States, any "concentrated molasses" or "concentrated melado;" and if so, what export duty, if any, was paid on its leaving Cuba, and what duties were paid on its entry into the United States? Was any export duty added or assumed by the custom-house authorities of the United States, as part of the costs and charges, forming part of the dutiable value of such importations; and if so, what was your own action as to paying such duties so calculated?

To 2d interrogatory: Please answer in this interrogatory the cross-interrogatories to the 3d interrogatory to Mr. Hinks?

To 3d interrogatory: 1. Please answer in relation to this interrogatory, the 1st and 2d cross-interrogatories to the 3d interrogatory to Mr. Hinks? 2d. If there was any difference in the weight, what, in your opinion or knowledge, produced that difference, and did it affect the value of the contents of the barrel or hogsheads?

To plaintiffs' interrogatories.

Benjamin F. Tisdale, having been duly sworn as aforesaid, answers as follows:

To the 1st. I was in the employment of Chas. Belcher & Co. in New Orleans in the year 1853, as their bookkeeper; and from September in that year up to its close, I was acting as their special agent for their custom-house, banking, exchange business, &c., in New Orleans.

To the second, 2*d*. I prepared the entries for the six cargoes mentioned in this interrogatory, namely:

Sch. "Chas. Henry," { 102 hhds. / 209 bbls. } concentrated molasses.

Invoice dated April 30th, 1853, and entered at custom-house May 10th, 1853.

Bark "Catharine," { 128 hhds. / 1,200 bbls. } concentrated molasses.

Invoice dated May 4th, 1853; entered at custom-house May 18th, 1853.

Brig "Crocus," { 197 hhds. / 435 bbls. } molasses, wet sugar, concen'd melado, conen'd molasses.

Invoice dated May 7th, 1853; entered at custom-house May 18th, 1853.

Bark "Franklin," { 1,569 bbls. concentrated melado. / 51 " melado, dry tips. / 349 " concentrated molasses.

Invoice dated May 9th, 1853; entered at custom-house May 19th, 1853.

Brig "Emeline," { 200 bbls. sugar house molasses. / 1,035 " concentrated molasses.

Invoice dated May 16th; entered at custom-house June 6th, 1853.

Brig "John Dutton," { 1,016 barrels concentrated melado. / 20 " melado, dry tips.

Invoice May 20th, 1853; entered at custom-house June 6th, 1853.

Chas. Belcher & Co. entered these goods upon the dates specified above. On the 11th June, 1853, they received from the appraisers a slip of paper (without date and unsigned) notifying them that the six entries above specified had been acted on by the appraisers of the custom-house, and that the goods mentioned in them had been marked up by the said appraisers ½ real per arroba, and 50 c. for each barrel.

As part of this answer, I annex copies of the entries, to which I refer, marked A, B, C, D, E, F, in red ink.—(Entered before.)

On the 11th June I prepared a letter to Hon. S. W. Downs, collector, which was signed by W. B. Freligh, then agent of Belcher & Co., appealing from the decision of the appraisers, as more fully shown by the copy of said letter, made part of my answer, and marked G, in red ink. To this letter the collector paid no attention, further than to say that he was awaiting instructions from the department, and wished the aid of a general appraiser, and that the appeal must meanwhile lay over. It did lay over until about the middle of August, 1853, when Belcher & Brother accepted the proposition of the gov't to submit their case to the general appraisers. Then, that is, on the 28th September, 1853, acting as agent of the plaintiffs, I selected, with Mr. Warren, the custom-house appraiser, sample packages of all the cargoes under restraint of the custom-house officers here, and sent them to New York by the "Star of the South," steamship, 3d October, 1853. On the 31st October, 1853, the deputy collector of the customs at New

Orleans, Mr. D. O. Hinks, notified me that the Secretary of the Treasury, Mr. Guthrie, had ordered the cargoes to be surrendered to Belcher & Bro.; and accordingly, we took possession of the goods and proceeded to ship them to St. Louis, after having them weighed by Mr. Van Ostern, a public weigher.

To the third interrogatory: When the goods in question were received by Charles Belcher & Co., Oct. 31, 1853, I discovered that they had suffered very much by detention in the warehouse during the hot summer months. The concentrated molasses and concentrated melado were semi-liquid products of the Matanzas establishments, produced by boiling clayed molasses and cane syrup to a density, sufficient to prevent the chances of fermentation. In many instances the granulated mass formed only ⅓ the whole contents of the package, and from such packages the loss was the most. The packages were tiered one upon the other in the warehouse, and the superincumbent pressure caused much more leakage than if they had been placed upon the floor. There would have been no need to ride them upon one another, but for the seizure and detention of the goods by the custom-house authorities. The packages had been warped by the heat, and had lost some of them ¼, some ⅓ of their contents, and some one-half; and the expense of coopering them for shipment was greatly enhanced by the detention. When I selected sample barrels and other packages for the New York appraisers, I was struck with the havock that had been made in the goods by the summer heat, and felt convinced that Belcher & Co. had sustained a serious loss by their detention; I therefore procured a statement from the custom-house showing the weight of the goods when received, (and upon which the duties were estimated,) and compared the same with the weight of the packages (1st November) as weighed by Mr. Van Ostern, and I found the loss in weight to be so considerable as to preclude the idea of profit, if any could have been made by manufacturing the goods, on arrival; nothing less than 20 p. c. would cover the falling off. The table of comparison I sent to Messrs. Belcher & Bro's, of St. Louis; I have no copy of it; Mr. Van Ostern weighed the goods.

B. F. TISDALE.

To defendant's cross-interrogatories, the witness, Benjamin F. Tisdale, answers:

As to 1st interrogatory: I have never imported any concentrated molasses or concentrated melado, either upon my own account or for that of any other person or persons.

As to 2d interrogatory, and also as to 3d do., answering the 1st and 2d cross-interrogatories to the 3d interrogatory, ad-

dressed to Mr. Hinks: The sources of information from which I derive my direct testimony, are principally my intimate personal acquaintance with the intentions of Belcher & Bro. in establishing a boiling establishment at Matanzas, for the purpose of bringing into the United States for manufacturing purposes clayed molasses, boiled over, and cane syrup boiled to a degree suitable for transportation. I prepared tables for Mr. Canfield and Mr. Hill, the custom-house appraisers, to govern them in their estimate of the cost of the goods landed here, in order that they might see, by taking the invoice cost of the goods and adding the charges thereto, that the said invoice value was a fair one. The material was a novel one to them, and hence the importers, Chas. Belcher & Co., took special pains to put the appraisers in possession of every fact material to the determination of a just value of the goods. The four first cargoes of the article were passed by the appraisers; the next were seized, and so were all the rest containing these goods, that is, concentrated molasses and concentrated melado. This knowledge I derive from personal information—observation. I know that these goods arrived here, because I saw them. I saw them sampled; I examined the original invoice of them; I prepared the entries for them at the custom-house; I drew up the protests that accompanied the entries in almost every instance.

2. The papers which I have referred to in my answers and annexed thereto, are all that I know to exist on the subject.

3. In my answer to the 3d direct interrogatory, I have stated in full all that I know in relation to the condition and quality of the goods in question. These articles, viz., concentrated molasses and concentrated melado, would have been considered in New Orleans, in my opinion, to be the same as the article known as cistern sugar, of a common quality.

As to 3d interrogatory: In reply to 2d cross-interrogatory thereon: There was a great difference in weight. When the goods arrived they were weighed by the custom-house weighers. When the decision was made in New York in plaintiffs' favor, they were weighed again by them at once in New Orleans. I employed Mr. D. L. Van Ostern, a public weigher, to weigh them, and paid him about $1,000 to do it. He weighed them or caused them to be weighed under his own direct supervision. I sent his certificates to St. Louis to Mess. Belcher & Bro. I also procured from the custom-house here the C. H. weighers' returns, made by Mr. Page, the C. H. weigher, and paid him $50 for the returns duly signed by him. I compared this weight rendered by Mr. Page, in May and June, 1853, with that rendered by Mr. Van Ostern in November, 1853, and found that the goods had lost in weight as much as 20 p. c., if I remember aright. In my opinion, this loss was produced by the

detention of the goods in the warehouse in the summer of 1853, from May to November. The value of the goods was thereby seriously affected.

B. F. TISDALE.

Interrogatories to be propounded on the part of the plaintiffs to David Van Ostern:

First. What was your occupation and where exercised in the years A. D. 1852 and '3?

Second. If in the year 1853 you weighed sundry cargoes and lots of sugar, concentrated melado, and concentrated molasses, which were imported that year, and at the warehouse of Charles Belcher & Co. in the 3d district, please state whether or not among them were the following lots:

Per schooner "Chas. Henry," 102 hgds. and 209 bbls. con'd molasses.

Per bark "Catharine," 128 hgds. and 1,200 bbls. con'd molasses.

Per brig "Crocus,"		197	hhds.	sugar.
"	"	295	bbls.	conc'd melado.
"	"	140	"	molasses.
" bark "Franklin,"		1,620	"	melado.
"	"	349	"	molasses.
" brig "Emeline,"		1,035	"	"
" " "John Dutton,"		1,036	"	melado?

Third. If you answer the above in the affirmative, please annex a statement of the gross weight as ascertained of each lot and shipment, and of the date when weighed?

Cross-interrogatory to be propounded on behalf of defendant to David Van Ostern:

To 2d interrogatory. Please answer in relation to this interrogatory the cross-interrogatory to 2nd interrogatory propounded to Mr. Hinks?

To 3d interrogatory. Please answer in relation to this interrogatory the three cross-interrogatories to the 3d interrogatory to Mr. Hinks?

It is agreed that the foregoing interrogatories may be propounded as addressed, waiving all objections as to the form, reserving all objections to the relevancy and competency of the testimony called forth by them; and the testimony may be taken before any commissioner of the United States circuit court or a notary public.

KESSON,
With whom is DICK,
For Plaintiffs.
THOS. C. REYNOLDS,
U. S. Attorney for Mo., for Defendants.

To plaintiffs' interrogatories: David Van Ostern, having been duly sworn as aforesaid, answers—

To the first. In 1852 and 1853 I was a public weigher of merchandise, and acted as such in this city of New Orleans.

To the second. In 1853 I did weigh sundry cargoes and lots of sugar, melado, and molasses, as herein inquired, at the warehouses of Messrs. Belcher & Co., in the third district of this city, and the lots referred to were among them.

To the third. I hereto annex a statement of the lots so weighed, showing, as requested, the gross weight of each and the date when weighed.

Statement.

Cargo No. 1, per schr. "Chas. Henry," from Matanzas, Cuba—

Weighed, Dec. 5 & 6, 1853,
- 102 hhds. concentrated molasses, gross weight 175,253 lbs.
- 208 bbls. concentrated molasses, gross weight 100,675.

Cargo No. 2, per bark "Catharine," from Matanzas—

Weighed, Nov. 18th, 1853,
- 1,199 bbls. concentrated molasses, G. W., 562,240.
- 128 hhds. " " " 211,360.

Cargo. No. 3, per brig "Crocus," from Matanzas—

Weighed, Nov. 9, 1853,
- 270 bbls. concentrated molasses, Gr. W., 132,910.
- 39 bbls. concentrated molasses, Gr. W., 57,065.
- 23 bbls. molasses, dry tips, Gr. W., 10,790

Cargo No. 2, per bark "Franklin," from Matanzas—

Weighed, Nov. 1, 1853,
- 51 bbls. melado tips, gross weight, 23,850
- 1,563 " conc'd melado, " 766,500
- 352 " " molasses, " 147,730

Cargo No. 3, per brig "Emeline," from Matanzas—

Weighed, 31 Dec., '53,
- 1,034 bbls. concentrated, Gr. W., 489,820

Cargo No. 3, per brig "John Dutton," from Matanzas—

Weighed, 30th Dec., 1853,
- 1,015 bbls. concentrated molasses, G. W., 499,650
- 19 bbls. melado, dry tips, G. W., 8,805

These lots were pointed out to me by Mess. Belcher & Co.'s foreman, Mr. Byington, who was also their clerk at the warehouses, and I caused them to be weighed under his directions.

D. L. VAN OSTERN.

To defendant's cross-interrogatories, David L. Van Ostern answers—

As to 2d interrogatory. The numbers and contents of the hogsheads and barrels, as set forth in the statement annexed to my answer to the 3d interrogatory, are correct.

As to 3d interrogatory: 1. I have no personal knowledge of the No. of barrels and hogsheads, and their gross weight in pounds; but I was daily at the warehouses in which they were weighed, and every evening received from my deputies engaged in the weighing their written returns of the labors of the day, in which they showed what lots were weighed—the No. of barrels and hogsheads, and the contents of each barrel and hogshead, gross weight and nett weight. I was also frequently present during the weighing, seeing that my deputies, and occasionally assisted them in so doing.

2. The only other papers that I know of on the subject are the duplicate certificates which I furnished to the house of Belcher & Co. of the weight of each lot weighed by me as a public weigher; which certificates were taken from my own original record, from which I *furnish* the statement annexed to my answer to the direct interrogatory.

3d. I know nothing of the condition and quality and composition of the lots weighed by me. This is a matter with which I am not personally familiar, and with which I have nothing to do as a public weigher.

D. L. VAN OSTERN.

Plantiffs also read in evidence depositions of Thomas A. Ritchie and John P. Bailey, taken in Matanzas in behalf of plaintiffs, as follows:

In the circuit court of the United States for the circuit, district of Missouri, ss.

WILLIAM H. BELCHER et al.
vs.
WILLIAM A. LINN.

Interrogatories to be propounded on the part of the plaintiffs to Thomas A. Ritchie and Joseph Sallier, esqs., now or late of Matanzas, in the island of Cuba:

First. Please to state about your age, what was your business in the years 1852 and 1853, and with what house you were then, and now are connected, and how long has that connection existed?

Second. Please to state whether or not you are, and in the years 1852 and 1853 were acquainted with the descriptions and characters of the manufactured products of the cane exported in those years from Matanzas by the house of Drake & Co. and by other merchants of that city?

Third. Whether or not you are acquainted with the sugar factory or molasses boiling establishment of the plaintiffs at Matanzas; and if yea, when was it established, and what have been its products?

Fourth. If among its products you mention an article called concentrated molasses, accurately describe the same, and how it was known in the market?

Fifth. Please state whether or not this last mentioned article was frequently exported in the years 1852 and '3 from Matanzas, and whether or not by other parties than Drake & Co., and elsewhere than to the port of New Orleans?

Sixth. Please state also how this article was practically treated by the authorities of Cuba having the administration of customs, and to what charges, if any, it was subject by law or usage on the export thereof from Cuba A. D. 1852 and 1853, and your means of knowledge?

Seventh. Please state if you know whether any, and what amount of such "concentrated molasses" was shipped to the plaintiffs from their factory at Matanzas by Drake & Co. to the port of New Orleans in A. D. 1853 by the following named vessels, arriving at New Orleans between May 9th and June 6th of that year, and sales of shipment, namely: by schooner "Charles Henry," barque "Catharine," brig "Crocus," barque "Franklin," brig "Emeline," brig "John Dutton?"

Eighth. Please state (if you know) whether or not on said shipments of "concentrated molasses" any export duty was demanded by or paid to the officers of customs of Cuba on account thereof?

Ninth. Please state (if you know) whether "concentrated molasses" was in said years of 1852 and 1853 recognised and treated by the revenue authorities of Cuba as the same or as a separate and distinct article of commerce from either sugar or molasses, in their classification of said articles for exportation?

Tenth. Please state (if you know) whether any, and if yea, what export duty was imposed under the revenue laws of Cuba in 1852 and 1853 on said several articles in the last question named, distinguishing each from the other?

Eleventh. What officers or board in the years 1852 and 1853 had the jurisdiction and direction of the revenues of Cuba; and what was their action, if any, touching said article of "concentrated molasses," and charges thereupon, on export thereof?

Twelfth. Please state (if you know) what was the actual value in the market at Matanzas, and the cost of molasses barrels at the time of the shipments mentioned in the 7th interrogatory?

Thirteenth. What was the price at which such barrels were by the custom then entered in invoices of concentrated molasses sold or exported?

In the circuit court of the United States in and for the district of Missouri, ss.

WILLIAM H. BELCHER et al.
agst.
WILLIAM A. LINN, surveyor of the port of St. Louis.

Cross-interrogatories to be proposed to Thomas A. Ritchie and Joseph Lullier, esquires, gentlemen, on *on* behalf of defendant.

Please answer the following questions in relation to the matters stated by you in answer to plaintiffs' interrogatories:

I. In relation to plaintiffs' first interrogatory: Were you partner, or interested in, or employed by, the house or houses you refer to; and if employed, in what capacity?

II. In relation to plaintiffs' second interrogatory:

1. What were the means, manner, and extent of your acquaintance with those products, and the manufacture and exportation thereof, (giving such details as you can?)

2. Please give the like information as to the period prior to 1852 and since 1853, and as to other parts of the island of Cuba?

III. In relation to plaintiffs' third interrogatory:

1. Have you now, or have you had at any time, any interest in, or connection with that establishment, or with the plaintiffs; and if so, what, when, for how long, and where?

2. Are you now, or have you been at any time, plaintiffs' agent, or employed by them; and if so, when, for how long, where, in what capacity, and for what purpose?

IV. In relation to plaintiffs' fourth interrogatory:

1. Have you examined any so-called "concentrated molasses," when it was undergoing, or after it had to your knowledge undergone, or was intended to undergo, actual examination or inspection by the revenue officers of the island of Cuba for the purpose of export?

2. If so, please state what was its color and other external appearance, consistency, or thickness, and other distinguishing qualities, as compared with Muscovado sugar, clayed molasses, honey, (of bees,) and sugar?

3. Was it entirely liquid, or did it contain portions of *chrystalized* sugar or saccharine matter in a more or less solid state; and if the latter, in what proportion (in bulk or weight) to the liquid portion, and in what degree solid or *chrystalized?*

In answering the above three questions, please specify the several exportations, when and by whom manufactured, when, where, and by what officer, to what extent, and in what manner (by sample or entirely) inspected or examined; whence, to

what place, when, by whom, to whom, and on whose account exported, and whether export duty was paid on them, and if so, what?

4. Is there any difference between casks or barrels customarily used for exporting sugar and those customarily used for exporting molasses; and if so, what is the difference in respect to size, shape, strength, protection against leakage, and in other respects; in which of this descriptions of casks or barrels is "concentrated molasses" usually exported, and why is it so exported instead of in the other kind of casks or barrels; and in which description of these casks or barrels was the "concentrated molasses" contained which you have mentioned in your answers to the preceding three questions?

5. By the custom of trade, and the regulations or usages of the custom-house in the island of Cuba, how is molassess sold, invoiced, or valued—by weight, liquid measure, or by the cask; how is sugar sold, invoiced, or valued; how is "concentrated molasses" sold, invoiced, or valued; and if any difference in these respects exists between any of the products and the others, what are the reasons for that difference?

6. Would an article containing about one-third liquid saccharine matter or molasses, and two-thirds *chrystalized* saccharine matter or sugar, either floating or settled in it, be considered sugar, molasses, or "concentrated molasses," according to the customs of trade and the regulations or usages of the custom-house in the island of Cuba; and would it be sold, invoiced, or valued by weight by liquid measure or by the cask?

7. In articles containing partly solid and partly liquid saccharine matter, (or sugar and molasses,) at what point as to proportion of solid to liquid matter contained in the article would it cease to be considered molasses, and begin to be considered "concentrated molasses;" and at what point as to such proportion would it begin to be considered sugar, according to the customs of trade and the custom-house usages or regulations in Cuba?

8. If a quantity of manufactured sugar were mixed with an equal bulk of molasses, would it be considered as a mixture, according to the usages of trade and the regulations or usages of the custom-house in the island of Cuba, (sugar, molasses, or "concentrated molasses containing a like proportion of crystallized or solid saccharine matter or sugar,) and if so, how, and what export duty is it subject to in the island? Please also give the information in relation to mixtures of sugar and molasses in the proportion of one part sugar to two parts molasses, (in bulk,) and greater and less relative proportions?

9. In such mixtures as those mentioned in the last question, would the sugar gradually dissolve in the molasses, and if so, in what lapse of time, and to what extent; if it does not so dis-

solve, or only partially does so, could the sugar remaining undissolved after the expiration of two months, be separated from the molasses by drawing off the latter or otherwise, and if so, how, and would it be in as good a state for refining purposes as before being mixed with molasses; if in a worse state, how much worse, in respect of value, bulk, weight, and in other respects?

V. In relation to plaintiffs' fifth interrogatory—

1. Was "concentrated molasses" known in the markets of the island of Cuba before the plaintiffs began to manufacture or export it and before 1852; and if so, by what name was it known, by whom, where, and when was it manufactured and exported, to what places, on whose accounts, to whom, and in what quantities, and what export duties were levied on it?

2nd. When did the plaintiffs begin to manufacture, and when to export "concentrated molasses" from the island of Cuba?

3d. In the *year* 1852,-'3,-'4, and since, have any other persons in or near Matanzas, or in the island of Cuba, manufactured "concentrated molasses" besides the plaintiffs; and if so, who, when, and where, and to what extent did they manufacture it?

4th. From whom and where did other parties than Drake & Co. procure "concentrated molasses" for exportation in the years 1852,-'3,-'4; when, from whence, to what port, to whom, on whose account, and in what quantities did they export it, and what export duties were levied on it in each case?

5th. In those years did Drake & Co. export concentrated molasses" on account of or to any others than the plaintiffs; and if so, when, from whence, to what port, to whom, on whose account, and in what quantities, and what export duties were levied on it in each case?

6. Did you personally examine such exported "concentrated molasses," and if so, please answer in regard to the several exports, cross-interrogatories 1, 2, 3, and concluding part of 4, under IV, before set forth; if you did not examine it, please state your means of knowing that it was "concentrated molasses;" and answer in regard to it, as far as you can, the same cross-interrogatories last above mentioned?

VI. In relation to plaintiffs' sixth interrogatory—

1. Please state the several exportations from which you derive your knowledge of the practical treatment of "concentrated molasses" by those authorities, (if not already given?)

2. Please state (if not already given) were those exports examined or inspected by custom-house officers before embarkation for foreign ports; and if so, please state in each case (if not already given) the name and office of the inspecting or examining officer and his relative rank, compared with other custom-house officers, the length of time he had been stationed at

the port of exportation, and what and how long an experience he had had in inspecting or examining sugar and "concentrated molasses;" whether the whole shipment, and if not, what portion or sample, underwent inspection or examination by the custom-house officer; of what inspection consisted and where made; who manufactured that particular export, and where was it manufactured; by whom, from which port, to whom, on whose account, and to which place was it exported; and also please answer in regard to it cross-interrogatory 6 of V, above set forth, and the cross-interrogatories therein referred to, as well in relation to the portions not actually examined or inspected by the custom-house officers, as to those actually so inspected?

VII. In relation to plaintiffs' seventh interrogatory: Please answer in regard to those shipments cross-interrogatory 2 of VI, and the several cross-interrogatories therein referred to?

VIII. In regard to plaintiffs' eighth interrogatory: Please state how the dutiable character of those exports was ascertained by the custom-house officers, (whether by inspection of the whole shipment or of samples, or by affidavits or otherwise,) and to what officer was the duty paid?

IX. In relation to the plaintiffs' ninth interrogatory: Please describe minutely the articles treated as "concentrated molasses," sugar and molasses, and answer in respect to them cross-interrogatory 6 of V, (and the cross-interrogatories therein referred to,) unless already described and answered?

X. Please state the sources of your information in relation to your answers to plaintiffs' tenth interrogatory?

X. In relation to plaintiffs' eleventh interrogatory: Please state the names and relative official rank (as custom-house officers) of those officers, the length of time they have respectively served in those or other revenue offices in the island of Cuba; what and how long an experience they have respectively had in inspecting or examining, or otherwise acquiring a practical knowledge of sugar, molasses, and "concentrated molasses;" on what was their action based, whether on reports of subordinates, and if so, please give, if you can, a copy of such reports, or *informes*, with the source of your knowledge of its correctness and authenticity, and in regard to the officer or officers making them; please answer to questions contained in the first part of this cross-interrogatory, and if based on an actual examination or inspection of "concentrated molasses," please answer in respect to the article so examined or inspected, cross-interrogatories 2 and 3 of IV; and give in general all such information as will convey full and clear ideas of the facts on which the action of the authorities was based, and of the precise nature of the articles treated by them in such action, as "concentrated molasses. Please state also the action of those

authorities in relation to "concentrated molasses" before 1852 and since 1853, with the same particulars. In your answers to the above, please state the sources of your information?

2. How was and is the dutiable character of exported "concentrated molasses," sugar and molasses, ascertained by the custom-house officers, (by examination of the whole shipment, or of samples of it, or by affidavits of the exporter or otherwise,) particularly at the port of Matanzas?

XII. In relation to the plaintiffs' twelfth interrogatory: Please state whether in selling, valueing, or invoicing sugar, molasses, or "concentrated molasses," the barrel containing it is included in the price of the article ("thrown in") or separately charged?

Ritchie's depos.

Ritchie's answers to above interrogatories and cross-interrogatories.

In the U. S. circuit court, Missouri dist., ss. No. 1.

WILLIAM H. BELCHER et al.
agst.
WILLIAM A. LINN.

Answers of Thomas A. Ritchie, esq., to the interrogatories in the above cause, appended to the letters rogatory therein, dated 6th February, 1855.

To first interrogatory: I am forty-five years old. In the years of 1852 and 1853 I was out here at Matanzas, Cuba, as agent of my friends in the British provinces; I occupied a desk *a desk* in the office of Messrs. Drake & Co., through whom I have done my business for many years, say since 1840 or 1842. In the years 1852 and 1853 Mr. Brinkerhoff was managing partner in the house of Drake & Co., Matanzas, and is now dead.

To second interrogatory: Yes.

To third interrogatory: I am acquainted with the sugar factory of Messrs. Belcher & Brothers, of Matanzas, and have been from its commencement, and my answer to the remaining portion of this interrogatory is annexed hereto, marked A.

To fourth interrogatory: Among its products there was an article called concentrated molasses; it was molasses boiled down to a certain consistency, and known as such in the market; it was the color of molasses, but thicker and partially granulated.

To fifth interrogatory: Yes, that article was frequently shipped in the years 1852 and 1853 from Matanzas, and it was ship-

ped by other parties, and shipments were made to other ports than New Orleans. Drake & Co. have made frequent shipments of that article to New York, and some to Boston.

To sixth interrogatory: It was practicably treated as molasses by the Cuban authorities; it was subject to no charges by law or usage payable to the government on the export thereof from Cuba in 1852 or 1853. My means of knowledge is the fact of Messrs. Drake & Co. never having been called upon to pay export duty, and also the collector of Matanzas having informed me that it paid no duties by order of the authorities of Havana, as they considered it the same as molasses.

To seventh interrogatory: There were shipped to the plaintiffs from their factory at Matanzas, by Drake & Co., to the port of New Orleans, in A. D. 1853, the following amounts of such concentrated molasses:

1853.

April 30th.	Schr. Charles Henry,	102	hhds.,	209	bbls.,	265,538 lbs.
May 4th.	Bark Catharine,	128	"	1,200	"	777,357 "
" 7 "	Brig Crocus,		"	140	"	65,801 "
" 9 "	Bark Franklin,		"	349	"	164,540 "
" 16 "	Brig Emeline,		"	1,035	"	493,307 "

By the John Dutton that was cleared in the month of May, 1853, there was no concentrated molasses shipped, but on the 23d of May of that year the bark Jane Doten was *despatch* by Drake & Co. from Matanzas for New Orleans with 1,010 bbls. of *concentated* molasses for account of the plaintiffs from their factory.

To eighth interrogatory: No export duty was demanded by or paid to the officers of customs of Cuba by Drake & Co. or any other persons, as far as I know, on account of said shipments of concentrated molasses; I know that Drake & Co. did not *paid* any; I know this from my general knowledge of Drake & Co.'s business, also from their books and from the entries made at the custom-house.

To ninth interrogatory: In those years concentrated molasses was recognized and treated in every respect as the same article as simple molasses.

To tenth interrogatory: In those years, by the revenue laws of Cuba, the export duty on sugar in boxes was seven reales fuertes, or eighty-seven and a half cents per box. The average weight of sugar in a box is and then was from (16) sixteen to seventeen arrobes of twenty-five pounds Spanish each. Sugar in hhds. pays, and did then *paid* an export duty of seven reales fuertes or eighty-seven and a half cents for every twenty arrobes of twenty-five pounds Spanish, each. Molasses pays and then paid no export duty; concentrated molasses did not then pay any export duty. Vessels loading then with molasses or concentrated molasses exclusively had their tonnage dues returned;

if they loaded with sugar this duty was not returned. The tonnage duty on all foreign vessels except those bringing coal or arriving and clearing in ballast, is one dollar and a half per ton. This duty is paid on the vessel entering in port, and was paid by the vessels mentioned in my answer to the seventh interrogatory.

To the eleventh interrogatory: In those years the intendencia at Havana had the jurisdiction and directions of the revenues of Cuba. I drew samples of the concentrated molasses, and delivered them to the collector of Matanzas early in 1852, from the plaintiffs' factory at Matanzas, to be sent by him, the collector, to the authorities at Havana. This sample I took from the coolers at the plaintiffs' factory with care, to give a fair and honest sample of the article. I do not know from my own knowledge what the action of those authorities on the subject was, but the collector here at Matanzas in those years then informed me that he had an order to treat that article as molasses from those authorities.

To the twelfth interrogatory: At the time of those shipments the standing price of molasses bbls. was a dollar and a quarter each. The dealers in bbls. bought them up at from seventy-five cents to a dollar, but *there* standing selling price was at a dollar and a quarter.

To thirteenth interrogatory: One dollar and a half.

Answers of the same to cross-interrogatories:

To cross-into. to first interrogatory: I have answered this in my answer in chief in most respects. I was not a partner, nor interested in that house further than there stated.

To cross-into. to second interrogatory 1 and 2: The means, manner, and extent of my acquaintance with these products are, that I have been engaged in that particular business since 1831 in various sugar-growing countries as a purchaser of both sugar and molasses, as a buyer, and also as a shipper thereof in Matanzas, and also in Cardenas, Lagua la Grande, and Cieufueges. I pursued this business in this island since 1838; my transactions in those articles have been large; I have considerable acquaintance with the manufacture by observations, but not practically.

To cross-into. to third interrogatory: I have not now, nor at any time have had any interest in that establishment, nor with the plaintiffs; I never had any connection with that establishment nor with the plaintiffs, until June, 1854, except that from my intimacy with Drake & Co. I had an entire knowledge of their business with the plaintiffs and of the operations of the plaintiffs' factory. Since June, 1854, I have *manage* the business of Drake & Co. at Matanzas, which house now is, and has

been agents of the plaintiffs since 1851, as well for their factory as for their business generally.

2d. I am now and have been their agents only as stated in preceding answers.

To cross-into. to fourth interrogatory:

1st. I have, both when it was undergoing and when it had undergone such examination and inspection.

2d. Its color was dark redish brown, very much like the color of molasses, but darker. As to consistency, it was neither solid nor liquid; when first taken out of the cooler to be filled into the casks its consistency was such that you could not take it up with a shovel, as it would run over the sides until the portion in the shovel would become level; it had to be dipted with ladles out of the cooler in order to fill the casks; such was the sample I have mentioned as delivered by me to the collector of the custom-house at Matanzas. After the casks had stood for some time the concentrated molasses would settle to a thick consistancy at the bottom, leaving nothing but clear molasses on the top; it is thicker than Muscovado or clayed molasses, and it is also darker; it is thicker than honey in this climate, and does not resemble it in any way. I distinguish it from sugar, as the latter consist of dry grains, or if more or less damp, still granulated and *cristalized*, whereas this concentrated molasses is semi-liquid, with not much granulation. Sugar *various* much in color, but when merchantable is never as dark as concentrated molasses.

3d. It contains portions of *cristalized* sugar, or rather soft granulated saccharine matter. After the cask had stood on the head until the contents had been well settled, there would be from at least one-fourth to fully one-half in bulk of clear molasses standing on the granulated saccharine matter. This saccharine matter remaining at the bottom is granulated and like a paste, and saturated with molasses; if holes were made in the bottom, still more molasses would run out than the portions specified. I cannot recollect the particular exportations which I have seen undergoing inspection from the plaintiffs' factory here in 1852 and 1853. Those from factory that I saw inspected were inspected at the said factory at the time of embarkation by some officers of the resguardo, or inspectors for the time being. These officers are frequently changed, seldom remaining here over three months at a time; I rarely know them by name or in any way except from seeing them on duty. I cannot recollect the name of any one who made the inspection mentioned. The extent to which I have seen them examine the article at the factory was that the officers had as many bungs taken out of the casks as they thought proper, but I cannot say whether they examine every one, or what proportion they did examine. I have also seen them in the factory while the work-

men were filling the casks. The casks were put at the factory into launches or boats, which carried them down the river to the inspector's office at the mouth of the river, about a quarter of a mile from the factory, where they must stop, and were subject to *to* another examination, and then sent to the vessel lying in the harbour at about three quarters of a mile to a mile from the shore. The manner of *inspectation* at the factory was by taking out the bungs and ascertaining the nature of the contents. I cannot say in what manner they ascertained it, but I have sometimes seen them taking it out with a stick. Most of these exportations were made on account of Belcher & Bros., but other particulars I cannot now remember. No export duty was paid on any.

4th. There is a difference between casks or bbls. customarily used for exporting sugar and those customarily used for shipping molasses. The casks used for exporting sugar are generally 36 inches diameter in the head and 42 *inch* in length, and are not made tight to contain liquid, and have holes bored in the bottom head to allow the molasses to purge out while they are on the estate. The molasses casks are generally 32 *inch* in the head, and the same length as the sugar hogsheads, and are made perfectly tight to contain liquid. Molasses bbls. are made in the same manner and generally contain 40 gallons. They usually put on more hoops on molasses casks than on sugar hhds. Concentrated molasses is always shipped in the same class of cask as molasses, and is exported in that description of casks to prevent leakage, as in the sugar cask a great portion would run away. The concentrated molasses referred to in the preceding answers, were shipped in molasses casks and bbls.

5th. By the custom of the trade molasses is and was sold, invoiced, and valued by liquid measure; the conventional measure is a keg of 5½ gallons, by which it is quoted in the market. Sugar is and was sold, invoiced, and valued by weight, so much an arrobe of twenty-five pounds Spanish; I know of no reason for this except custom.

6th. If the liquid saccharine matter was molasses, and the *cristalized* saccharine matter was the product of molasses, according to the custom of trade, and the regulations and usages of the custom-house, it would be considered concentrated molasses, and would be sold, invoiced, and valued by weight; if the liquid saccharine matter was from melado or the juice of the cane, and the *cristalized* saccharine matter was the product of melado or the juice of the cane, it would, according *by* the custom of the trade and the regulations and usages of the custom-house, be considered concentrated melado, and sold, invoiced, and valued by weight, and then *paid* export duty the same as sugar.

7th. When the article is the product of molasses it is considered molasses, either simple or more or less concentrated, unless all the molasses is *purge* out of it by purging, I mean, allowing the molasses to drip, or run off entirely, leaving nothing but the *cristalized* granulated substance or sugar.

8th. I never heard of or saw any mixture of that kind offered in the market, and therefore know nothing about it. With regard to combinations of saccharine matter below the point of cristalization with saccharine matter brought by process of manufacture to the point of cristalization, I know of none but those of concentrated molasses and concentrated melado, mentioned in my former answer.

9th. I have never seen the experiment of mixing sugar and molasses, and consequently cannot tell the result. I am not a practical refiner.

To cross-interrogatory to 5th interrogatory:

1st. I cannot say positively whether it was manufactured or known in the market before 1852; it has always been known by the name of concentrated molasses; it paid no export duty.

2d. In the early part of 1852.

3d. Yes, other persons have manufactured it besides the plaintiffs in the island of Cuba; I know of it having been manufactured by the Aldamas on their sugar estate in 1852 or 1853, in the district of Matanzas; by Prevas & Co. in their manufactory on the Cammar river, near Matanzas, in 1852 or 1853; and by A. B. Tripler, in his sugar manufactory at the same place, in 1853 or 1854; all this I know, of own knowledge having seen samples, and part of it having been offered to me for sale, though I have never been at their *factorys*; I have also understood and believe that other persons have made the same article within 1852, and 1853, and 1854, in this district, and in that of Havana; I am informed and believe that they manufactured it to a large extent.

4th. I know from the broker and also from the purchasers that other parties than Drake & Co. purchased and shipped that article from some of the parties I have already mentioned; I also know of my own knowledge that Drake & Co. sold that article to other parties than the plaintiffs in those years, who exported it from Matanzas. I know that Messrs. J. Bayley & Co. bought some from Drake & Co., in 1852 or 1853, and shipped it to Portland, in Maine; I recollect at one time 100 hhds. I am informed by Messrs. Uhrback & Lureschen, that they shipped some they purchased, either from Presas or Tripler, to New York, in 1852 or 1853; and I also am informed by Mr. Roget, that he shipped the same article at that time to New York. The same article that they shipped was offered in my presence to Drake & Co. for sale. I do not know that any export duty was charged on that article; the shippers informed

me that no duty was *charge* on that article, and I believe none was.

5th. In those years Drake & Co. exported it to New York, on account of Edward Woolsey, and of Durzu & Hopkins; I think it was either in 1852 or 1853, from Matanzas; no export duties were charged.

6th. I personally examined nearly all, if not all, of the shipments made by other parties referred to in my previous answers. It corresponded to the article which I described as concentrated molasses, in my replies to Nos. 1, 2, 3, and 4, of the cross-into. to the fourth interrogatory.

To cross-into. to the sixth into.:

1st. I derived it from the exportations of the house of Drake & Co., and the others mentioned in my previous replies.

2d. Some of those exportations I personally saw inspected, as stated in my previous answers to the remainder of this question; I cannot answer more particularly than I have done in my previous answers. I do not know what is the relative rank in the custom-house of the officers of the resguardo; the resguardo, or body of inspectors at this port, is a corps of from 30 to 50, or perhaps more carabineros, under the orders of several high officers, at whose head is a *comandante.* The inspection is made by some of the body, and if anything wrong is discovered, it is the duty of the inspector to report to his superior. This my opinion from what I have observed as an exporter, though I have no very accurate knowledge of their regulations; their duty is to take an account and inspect every article that is shipped, to see that it corresponds with the guia. The guia is the custom-house document, specifying the quantity and qualities of the goods intended for exportation in each shipment, as represented by the exporter. The steps taken by the Cubian custom-house authorities to secure the exportation of those articles in the same condition in which they were entered for export, have been partially described in previous answers. In addition, I will state: After the first inspection at the factory, the goods are put into launches and taken down to the office of the resguardo, which is at the mouth of the river; these launches are all private property, but their patroons are all matriculated or licensed by government, and under control and command of the captain of the port; without having a patroon in charge of the launch, no launch can go into the harbor; it is the duty of the resguardo to see that the goods inspected are put on board the launch. No carbinero or officer of the resguardo *accompanys* the launch from the factory to the mouth of the river, or to the vessel, but there are in the harbor outside the river boats containing guards, under the charge of an officer of the resguardo, to see that the launches *goes* to their proper vessel without any communication with

the others or with the shore. On board a vessel while they are taking in cargo no custom-house officer is *station*. All launches loaded in the river are obliged to pass the stations of the resguardo at the mouth of the river. The conveyance by these launches is not at the expense of the government, but it is at the expense of the shipper or the vessel who pays the owners of the launches. The patroons *is* paid by the owner of the launches.

To cross-into. to seventh into.: In regard to this interrogatory, my recollection is not distinct enough for me to answer it with particularity, as the shipments alluded to in my answer to the interrogatory seventh, was only a portion of the many shipments made by Drake & Co. in 1853, mostly by the same vessels at various times. I cannot identify any particular shipment as having been inspected in my presence, but those alluded to may have been so inspected. My previous answer respecting inspections of concentrated molasses, applies equally to these shipments as to others made in the same season, though I cannot identify any particular shipment.

To cross-into. to eighth into.: My previous answers state all that I know respecting these particular cargoes. On this subject, in answer to this question, I never *known* any export duty having been paid on concentrated molasses in those years.

To cross-into. to the ninth into.: My previous answers will answer this question.

To cross-into. to the tenth into.: From my dealing as an exporter for many years past through the custom-house at Matanzas.

To cross-into. to the eleventh into.:

1st. I do not know who composed the intendencia at Havana at that time. The collector at Matanzas at that time was Dn. Joaquin Estefaui, who is now absent and said to be in Spain. The contador was Dn. Manuel de Mediavilla, now dead. I do not know their official rank as to their superiors; Estefam, I think, came here in 1850 or 1851, as collector, and *remain* here in that office, I think, until sometime in 1854, early in the year; Mediavilla, I have known him as a custom officer for many years; he died about a year or eighteen months ago; I know nothing of their experience or knowledge of the products of the sugar canes; I do not know what their action was based on, except what I have stated in previous answers about certain samples of concentrated molasses which I *furnish* to the collector at Matanzas. I add hereto a paper marked B, which I received about the time of its date, from Dn. Joaquin de Estefaui, at that time collector, as an official document. I know the signatures of both Joaquin Estefaui and Manuel Mediavilla to be genuine. The samples spoken of I have previously described. I do not know of any official action having

been *taking* on concentrated molasses previous to 1852. A decree has been made by the captain general of Cuba, on the 11th December, 1855, imposing on concentrated molasses and concentrated melado a duty which is 72½ p. c. of the duty imposed on Muscovado sugar, or sugar in hhds.

2d. The dutiable *caracter* of sugar and molasses is *ascertain* in the same manner as I have heretofore spoken with regard to concentrated molasses.

To cross-into. to twelfth into.: In all cases the casks are charged separately. In invoicing sugar the charge for a hhds. is $5, and for a box $3¼. Invoicing concentrated melado or concentrated molasses, the charge for a hhds. is $5, and *and* the bbl. is $1½. Invoicing common molasses, the charge for a cask is 5½ cts. glln. of its contents. The conventional charge for the box in sugar, and the casks in common molasses, is greater than their actual value, and represents a part of the value of their contents. In the other cases mentioned the conventional charge is about their actual value.

I add to my answer to the seventh interrogatory, that I know the article shipped to have been concentrated molasses, because I drew samples of all the shipments made at that time from plaintiffs' factory; and as I was daily in the factory, I had a general knowledge of its products, and the amounts thereof made from time to time. I was in the habit of examining those products to see the quality of them, out of almost if not every launch load which was sent from the factory at that time. I took samples from out of the packages. I examined the article as well when it was being made as when it was being shipped. I know the amounts of hhds., bbls., and their weights mentioned in that answer, only from the reports made at the time by plaintiffs' weighers at their factory, and receipts for the packages given by the captains of the vessels in which they were shipped, and by the books of Drake & Co.

I also add to my answer to the cross-interrogatory to the sixth interrogatory No. 2, that I never saw any of those articles put on board the vessels from the launches, as the vessels always lie in the bay from three-quarters to one mile from shore, though I have frequently seen launches leave with those articles on board for the vessels and return empty.

I also add to my answer to cross-into. to the fourth interrogatory No. 3, that the usual course with those exportations was to load the launches either in the morning or in the afternoon, after they had been inspected in the manner I have stated. The launches loaded in the afternoon then remain during the night at the factory in charge of the patroon, and in the next morning had to be taken to the office of the resguard at the mouth of the river to be re-inspected there, under the eyes of the higher officer at that place, before going on shipboard.

When the launches were loaded in the morning, they were generally sent out the same day, and were also taken to the office of the resguardo as aforesaid, for re-inspection. The reason for the double inspection to which these exports were subjected was, that the plaintiffs were exporting at the same time concentrated melado (which was subject to duty by weight) and concentrated molasses (free of duty) in precisely similar barrels and hogsheads; and the inspection at the factory was for the purpose of ascertaining the contents thereof, and the weights of such as were filled with concentrated melado.

In addition to my former answers, I will state that there has been no change since the year 1851 to the present time in Matanzas in relation to the customs of trade, the selling, invoicing, and valuing of packages, the usual course of inspection, the laws, regulations, and practise of the resguardo and custom-house authorities in relation to exports, the duties thereon, tonnage dues, and other similar matters, except (as already stated by me) in relation to the export duty on concentrated molasses. I deem this statement necessary, as the above copy of my testimony occasionally confounds the present and past tenses.

THOS. A. RITCHIE.

Matanzas, Cuba.

Exhibit A, with above deposition.

"Belcher & Brother, the plaintiffs, in 1851, made arrangements with Drake & Co., Matanzas, to purchase for them crops of molasses, to be received at an establishment they proposed fitting up in Matanzas, for the purpose of reboiling and concentrating the same for shipment to New Orleans. Under this arrangement Drake & Co. made contracts with sugar planters, on which about five thousand cart hhds. or 800,000 gns. of molasses were received at said *established.* Belcher & Brother leased some property, and fitted up machinery on the same, in the fall and winter of 1851 and '52, where that molasses was received and reboiled, so far as the capacity and condition of the establishment would admit. Their preparations for working were commenced so late in the season, and progressed so slowly, that they were not in a position to reboil any molasses until the season was far advanced. In consequence of this fact a considerable quantity of molasses was shipped in the same condition as received from the plantations, viz., simply as clayed molasses; more of it was sent off as reboiled molasses, that is, a portion of the water was evaporated, but the molasses remained in a perfectly fluid state; another portion was boiled to a higher point where a part of it would *chrystalize,* and shipped as concentrated; and still another portion was converted into sugar and purged in moulds, and the sugar and sugar-house molasses resulting from it shipped as such. Late

in the season, the end of April or beginning of May, some of the molasses received was sour, and to enable the factory here to make sugar from that which would purge properly, a small quantity of sugar was purchased to add to the molasses to make purged sugar; the principal portion of this, however, was shipped as purchased. Only a small portion was used. No other sugar was purchased for use in the sugar factory of Belcher & Brother, at Matanzas, in 1852 and 1853. The materials bought for the use of Belcher & Brother's factory at Matanzas in 1852 were about 5,000 cart hhds. of molasses and 381 boxes of sugar, and the products shipped from the same were 850 hhds., 66 boxes of sugar; 356 hhds., 2,754 bbls. of concentrated molasses; 1,322 hhds., 34 trs., 1,341 bbls. of reboiled molasses; 2,283 bbls. of sugar-house molasses; 134 hhds., 983 bbls. clayed molasses.

The first shipments of concentrated molasses from Belcher & Brother's factory at Matanzas were made in March or April, 1852, and when they were made the question of its liability to export duty arose; it was referred by the collector here to the authorities at Havana, who issued an order that it should be exempted from export duty, and vessels loaded with it be treated as if it were the ordinary molasses of the island. In the fall of 1852 it was ascertained that some planters were willing to contract their crops in the shape of melado or cane syrup, and Belcher & Brother authorized Drake & Co. to make contracts for the same. In accordance with their instructions contracts of both melado and molasses were made, and both materials were used in their factory in 1853. The quantity of material bought for the same in that year was 11,742 cart hhds. molasses, 6,417 cart hhds. melado; and the products shipped were 1,296 hhds., 123 bbls. of sugar, 2,677 hhds., 17,523 bbls. concentrated molasses; 13 hhds., 62 bbls. of reboiled molasses; 312 hhds., 977 bbls. of sugar-house molasses; 1,411 hhds., 7,246 bbls. of concentrated melado; 1,113 hhds. clayed molasses, sold here and shipped in that State. No sugar was bought for or used in the factory in 1853.

On the export of concentrated melado an export duty was paid, but no export duty was paid on concentrated molasses.

The operations of Belcher & Brother's factory at Matanzas were in 1852 and 1853 in charge of Mr. Charles Plagge, under the directions of Drake & Co. He now is, and has since 1853 been absent from Matanzas. I know the amounts of hhds., bbls., and boxes mentioned in this answer from the reports made and receipts given at the time by the plaintiffs' weighers at their factory, and the receipts for the packages given by the captains of the vessels in which they were shipped and by the books of Drake & Co.

THOS. A. RITCHIE.

Matanzas, Cuba.

(Exhibit B, which is in the Spanish language, will be translated and copied at the end of the record.)

Bayley.

In the circuit court of the United States, in and for the district of Missouri, October term of 1855, ss.

WILLIAM H. BELCHER and CHARLES BELCHER, plaintiffs,
against
WILLIAM A. LINN, defendant.

Interrogatories to be propounded on the part of the defendant to John P. Bayley, esq., and Charles B. Parkinson, esq., and to all such persons as shall be named or pointed out by Thomas C. Reynolds, esq., attorney of the United States for the district of Missouri, or by the consul or acting consul of the United States at Matanzas, in the island of Cuba.

First. Please state your age, birthplace, and present residence.

Second. Please state in what parts of the island of Cuba you have resided, and how long in each place?

Third. Please state what business or occupation you were engaged in at those times and places, if any, mentioned in your answer to the last interrogatory?

Fourth. Are you or have you been an officer in the revenue service of her Catholic Majesty in the island of Cuba; and if so, please state what offices and employments you have held, at what places, and for what periods of time at each place?

Fifth. Are you acquainted with the production or manufacture of sugar and molasses, green sugar, melado, concentrated molasses, concentrated melado, syrup of sugar, or other products of the sugar cane in the island of Cuba; and if so, which of those articles.

Sixth. If you are acquainted with the production or manufacture of any of the articles mentioned in the last interrogatory, please describe the distinguishing characteristics of such article or articles, (specifying color, degree of fluidity or solidity, relative quantity of saccharine matter therein contained, whether such saccharine matter is in solution, in a liquid state, or solid, or otherwise, and all other qualities, distinguishing each such article from other products of the sugar cane,) and how put up or prepared for shipment?

Seventh. In regard to each article mentioned by you (if any) in your reply to the fifth interrogatory, as articles with the production or manufacture of which you are acquainted, please

state the mode of its production or manufacture, into what articles or substances, and in what mode, if it can be still further elaborated or manufactured?

Eighth. Please state (if you know) when, where, and by whom the manufacture or production of concentrated melado commenced in the island of Cuba; and by whom, where, during what periods, and to what extent has it been manufactured or produced in that island prior to the year 1854; was any of it exported, and if so, whence, when, to what place, by whom, on whose account, to whom consigned, and in what quantities, and how put up or prepared for shipment, (specifying each exportation?)

Ninth. Please state whether you are acquainted with the laws, regulations, and usages of the island of Cuba, in relation to the export of concentrated melado prior to 1854, or since?

Tenth. If you are acquainted with them, please state fully what they were and are, and the sources of your information, giving, if you can, copies of such laws or regulations; and please state particularly the distinguishing characteristics of the article treated by the Cuban revenue authorities, or officers of the custom-house, as concentrated melado, as distinguished from sugar and other products of the sugar-cane?

Eleventh. Please state particularly, if you can, the mode of procedure of the Cuban custom-house authorities to ascertain the nature and quality of the article exported, its quantity, and the export duty, if any, to be collected on it, particularly on such exportations, if any, as you have mentioned in your answer to the eighth-interrogatory?

Twelfth. In relation to concentrated molasses, please give, if you , the same information asked of you concerning concentrated melado in the eighth, ninth, tenth, and eleventh interrogatories?

Thirteenth. In relation to green sugar, please give, if you can, the same information asked of you concerning concentrated melado in the eighth, ninth, tenth, and eleventh interrogatories?

Fourteenth. In relation to syrup of sugar, please give, if you can, the same information asked of you concerning concentrated melado in the eighth, ninth, tenth, and eleventh interrogatories?

Fifteenth. In relation to sugar, please give, if you can, the same information asked of you concerning concentrated melado in the ninth and tenth interrogatories, and state particularly, if you can, the mode of procedure of the Cuban custom-house authorities to ascertain the nature and quality of the article exported, its quantity, and the export duty, if any, to be collected on it?

Sixteenth. In relation to molasses, please give, if you can,

the same information asked of you concerning sugar in the fifteenth interrogatory?

Seventeenth. If in your previous answers you have mentioned any exportations by the plaintiffs of concentrated melado, concentrated molasses, or green sugar, or syrup of sugar, to the port of New Orleans, (United States of America,) in the years 1852 and 1853, please state as far as you know (and if you have not already stated) in regard to each shipment?

1. Under what name or description was the article passed through the custom-house for exportation?

2. Of what quantity was an account or description rendered to the Cuban custom-house authorities as intended for exportation?

3. What quantity was actually exported?

4. What steps were taken by the Cuban custom-house authorities to ascertain the quantity actually exported?

5. What proceedings were had by those authorities to ascertain the quality or description of articles exported, its value, and whether they would subject it to an export duty?

6. If any of it was actually examined or inspected, by what officer or officers, in what manner, or by what tests, when, where, (in what building or place,) in whose presence; and how long before the vessel containing the shipment of which the article so inspected or examined formed a part left port, was it so examined or inspected?

7. What at the time of such inspection or examination was the condition and quality of the article so examined or inspected, (describing it with the same particularity required in the sixth interrogatory?)

8. How long had the officer or officers making that examination or inspection been in the Cuban custom-house service, and how long in that service at the port of exportation of that shipment; what experience had he or they had in judging of and distinguishing the different productions made from the sugar-cane; what was his or their relative official rank and legal pay and emoluments, and how and from whom was such pay and emoluments paid to him or them, and particularly the pay and emoluments, if any, for inspection or examination of articles designed for exportation?

9. Was the article so actually inspected or examined actually exported, and if so, in whose charge or custody, where, (in what building or place,) and how long did it remain before exportation, and what steps, if any, were taken by the Cuban custom-house authorities to secure its exportation in the same state in which it had been inspected?

10. If any portion of the cargo or shipment of which the article so inspected or examined formed a part, was not also actually examined or inspected by the Cuban custom-house au-

thorities, between the period when those authorities were informed of the intention to export it, and the period of its actually leaving port for New Orleans, in whose charge or custody, where, (in what building or place,) and how long did it remain in the meanwhile, and what steps, if any, were taken by those custom-house authorities to secure its being an article of the same kind and quality as that actually inspected or examined, and its actually leaving port for New Orleans, in the same condition and unchanged, in kind, quality, or value, or otherwise?

11. If you know what was the actual condition of any such uninspected or unexamined portion of such exportation at the time of its being put on shipboard for exportation, or at the time of its actually leaving port for New Orleans, what was its condition and distinguishing characteristics at that time, (describing it with the same particularity required in the sixth interrogatory;) and was that condition known to the Cuban custom-house authorities?

12. If you know what was the actual condition of any such inspected or examined portion of such exportation at the time of its being put on shipboard for exportation, or at the time of its actually leaving port for New Orleans, what was its condition at that time as compared with its condition at the time of inspection or examination; and whether its condition at the first named time was known to the Cuban custom-house authorities?

Eighteenth. Please state as far as you know the regulations and actual practise of the Cuban custom-house authorities, at the port of Matanzas, in the years 1852 and 1853, for the prevention of contraband exportations, exportations in fraud of export duties, fraudulent substitutions for actual export of articles different from the articles exhibited, or declared to those authorities as the articles designed to be exported, and in general, proceedings in fraud of the revenue from duties on exports; giving such regulations and practise fully and in detail, and the sources of your information?

Nineteenth. Please state as far as you know how the different productions of the sugar-cane are classified by the laws, regulations, and practise of the custom-house authorities of the island of Cuba, and in what class or description would the following substances (respectively) be placed, and to what export duty would it be subject according to those laws, regulations, and practise as they were in 1852 and 1853, and also according to them as they now are?

1. Molasses mixed with or containing *chrystalized* saccharine matter exceeding in bulk the quantity of molasses?

2. Molasses mixed with or containing *chrystalized* saccharine matter less in bulk than the quantity of molasses?

3. Liquid concentrated molasses, concentrated melado, syrup of sugar, or other liquid product of the sugar-cane, mixed with

or containing a quantity greater in bulk of *chrystalized* saccharine matter?

4. The same liquids last mentioned (in No. 3) mixed with or containing a quantity less in bulk of *christalized* saccharine matter?

5. The same liquids mentioned in No. 3 above, but brought by process of manufacture to the point of *ch*rystalization?

6. The same liquids mentioned in No. 3 above, but below the point of *christalization?*

Twentieth. Please state as far as you know the changes, if any, (particularly as to *ch*rystalization of saccharine matter,) which without external agency would or might naturally take place in the substances (if any) described in your answer to the sixth interrogatory, and the substances enumerated in the nineteenth interrogatory, from lapse of time, or the effects of a sea voyage from Matanzas to New Orleans, or other causes; how such changes are produced, and how they can be detected or traced?

Twenty-first. Is there any difference in the description of barrels or casks in which molasses, concentrated molasses, concentrated melado, and sugar is customarily exported; and if so, what?

Cross-interrogatories to be propounded to the said several witnesses to whom the foregoing interrogatories shall have been propounded, the plaintiffs reserving all exceptions, and their right to insist thereon to the many irrelevant and incompetent questions proposed in chief, and the answers which may be made thereto:

1st. If you answer the 5th interrogatory in the affirmative, and also make answers to the 6th and 7th interrogatories, please state now how you acquired your knowledge touching the facts you have stated; is it from the statements of others to you or from your own experimental knowledge as a producer or manufacturer, or otherwise? Have you been personally engaged in the production and manufacture of the articles mentioned or either of them, and if so, which of them, when, where, and how long? For yourself or for others? Please discriminate and state what of the facts you have testified to you know of your own personal knowledge, and what from information given you by others?

2d. If you answer the 8th interrogatory in chief, have the goodness now to add in particular how you are able to answer as you did; how did you learn these facts; do you know them otherwise than by what you have read, and what had been told you officially or otherwise; and if you know personally of some of the facts you have stated, which are these facts?

3d. If you have answered the 9th, 10th, 11th, 12th, 13th, 14th, 15th interrogatories, or either of them, be so good as to state touching the copies of law, &c., how you have ascertained them to be copies, and each of them; and as to the remainder of said

several answers, please to answer the two next preceding cross-interrogatories with particularity, especially touching your knowledge*d*, and your own former connection with the business of production or manufacture of each article; please distinguish especially between the usages and laws as they were in 1852 and 1853, and since, if there has been any change since?

4th. If you have answered the 17th interrogatory in chief or any branch thereof, then please now reply to the second of these cross-interrogatories before written, and apply that question to each of the several branches (1 to 12 inclusive) of your answer to said 17th chief interrogatory? Please respond to said second cross-interrogatory as now proposed, and please be particular in your replies?

5th. If you have answered the 16th and 18th chief interrogatories or either of them, please now answer the second of these cross-interrogatories, as applied to your said 16th or eighteenth answers, and both of them; also, was there not a difference in the years 1852 and 1853 in the amount of tonnage dues of vessels loaded with sugar and such as were loaded with molasses? Was there not a return of tonnage duties in cases where the vessels was loaded with molasses; how were vessels loaded with concentrated molasses treated by the officers of customs as respects their liability to or exemption from tonnage dues?

6th. If you have answered the 19th interrogatory or either branch of it, you will now please answer the second of these cross-interrogatories applied to your answer to said 19th question, and to each branch of it, (1 to 6 inclusive;) also, have you known any instances of such a mixture having been exported as that mentioned in the 1st branch of the said 19th question, in the 2d branch of the same, in the 3d branch of the same, in the 4th branch of the same? If you please, specify each instance, the name or names of the exporter, and ships by which exported, and ports from which and to which exported, and name or names of the consignees of each such shipment, and date of shipment?

7th. Do you know or have you ever witnessed any such change as is referred to in the 20th interrogatory, except that there is a lose sometimes by leakage, and sometimes a deterioration in quality of the article shipped? If you have stated any other change, describe when you saw it, where, and who were the shippers and who the consignees, and how you came to know it?

The above interrogatories and cross-interrogatories are agreed to, and all objections as to form are waived; reserving all objections and exceptions to the relevancy and competency of the evidence called forth by them.

KASSON,
With whom is DICK,
For Plaintiffs.

THOS. C. REYNOLDS,
U. S. dist. atty. for Mo., for Defendant.

Answers of Bayley.

In the U. S. Circuit Court, Missouri district, sct.

WILLIAM H. BELCHER et al.
vs.
WILLIAM A. LINN. } No. 1.

Answers of John P. Bayley, esq., to the interrogatories and cross-interrogatories in the above cause, appended to the letters rogatory therein, dated 6th February, 1855.

To the first interrogatory: I am a merchant, resident in Matanzas, Cuba; I am acquainted with the sugar and molasses business in that place since 1841.

To second interrogatory: I am acquainted with it, and have bought it for other parties, and exported it for their account.

To third interrogatory: I exported it in April, 1853; no export duty or charge was demanded or paid to the Cubian officers of customs on the export thereof.

To sixth interrogatory to Mr. Ritchie: It was treated simply as molasses, and subject to no charge on the export thereof in those years. My means of knowledge are from having exported it myself, and from my general knowledge of the business of the place.

To ninth interrogatory to Mr. Ritchie: The best of my knowledge and belief is, that it was classified as molasses and distinct from sugar.

To tenth interrogatory to Mr. Ritchie: The export duty on sugar in boxes was seven rials fuertes per box, and on sugar in hhds. seven rials fuertes for every twenty arrobes, and on molasses nothing, and on concentrated molasses nothing.

To eleventh interrogatory to Mr. Ritchie: As I understand it, the export and import duty laws of the island of Cuba are regulated by royal orders from Spain, and are under the immediate direction in the island of Cuba of a board called the intendencia. I do not know of any action of that board on the subject; all I know is, that no duty was demanded or paid at this port.

Answers to cross-interrogatories.

To 1st into. to Mr. Ritchie: I am about 37 years old; I was a merchant in those years in the sugar and molasses exporting business; I was connected with the house of J. Bayley & Co., at Matanzas, and now of the house of Bayley, Treant, & Co. I have been a partner in the two houses since 1845.

To second interrogatory to Mr. Ritchie: I am, and was in those years.

To third interrogatory to Mr. Ritchie: I am acquainted with plaintiffs' sugar factory at Matanzas; it was established about 1852; its products I only know from hearsay, and having seen samples of the concentrated molasses and concentrated melado, and sugar of the various kinds presented to me as manufactured in that establishment. The balance of the question I am unable to answer, as I have no connection with the establishment. I purchased through Drake & Co. of the plaintiffs, in the year 1853, concentrated molasses, which I saw brought out of the establishment, and that I examined when it was put out of the factory into the launch for exporting.

To fourth interrogatory to Mr. Ritchie: It was thicker in body, darker in color, and contained more granulated sugar than common molasses; it is known in the market as concentrated molasses.

To fifth interrogatory to Mr. Ritchie: It was frequently exported in those years from Matanzas; it was also exported by other houses than Drake & Co., and to other ports besides New Orleans.

To seventh interrogatory to Mr. Ritchie: I know nothing about it.

To eighth interrogatory to Mr. Ritchie: I do not know.

To twelfth interrogatory to Mr. Ritchie: At that time the price charged by coopers for molasses barrels was one dollar and a quarter. The coopers bought them at rates varying with the supply.

To thirteenth interrogatory to Mr. Ritchie: I cannot answer this question, as I do not personally know of any concentrated molasses having been sold here in barrels; and of that exported in barrels, I do not know at what price the barrel was invoiced.

To cross-into. to 2d into. to Mr. Ritchie: 1 and 2. They are; my having been and still being for the period I have mentioned a buyer, seller, and exporter of the various products of the cane, and from having also the charge of sugar estates during that period . Since 1853 I have been a sugar planter myself; I have no practical knowledge of refining; I do my business generally at Matanzas, but occasionally go to other parts of the island to purchase sugar. The extent of my acquaintance has been large, by personally examining those articles very frequently.

To cross-interrogatory to third into. to Mr. Ritchie: 1 and 2. I have never had any interest or connection with that establishment, nor with the plaintiffs, or their agents or employers.

To cross-into. to fourth into. to Mr. Ritchie:

1. I do not remember any except the lot I have previously mentioned as purchased by my house from the plaintiffs through Drake & Co. I saw it when it was put into the launches for export; and as the regulations and custom of the resguardo is

to inspect it before export, this either had been inspected by the revenue officers of Matanzas, or was intended to undergo such inspection at the mouth of the river for the purpose of export.

2. The most of the produce exported from Matanzas is taken from stores on one side or the other of the river. I am not aware of any custom of inspection by the officers of customs at the stores, it being done usually at the mouth of the river, with exception of Muscovado sugars, which is inspected at the stores at the time of weighing, the export duty on that article being calculated according to weight. Its color was darker than any of the other articles mentioned; its color was a very dark brown, nearly approaching to black, and it was much thicker than molasses or honey in this climate. It is distinguished from sugar, as it is a liquid and sugar is a solid. All molasses contains more or less granulated sugar, and I should say the only distinguishing qualities between concentrated molasses and ordinary molasses are the difference in color and density, and that the granulated sugar found in concentrated molasses is smaller in grain and softer than that in ordinary molasses or that of merchantable sugar.

3. It contained more or less crystallized sugar; the proportions I am not able to state. I examined it by opening bungs and running a stick in, and also by examining a sample contained in a bottle. I did not observe the exact proportions there might be of solid or liquid, not considering the presence of granulated sugar as increasing its value. In my experience of buying common molasses for refiners' use, molasses without much sugar in it is considered the best. I can only recollect with certainty that the concentrated molasses above spoken of appeared to have more liquid than solid matter in it, and the solid matter was soft-grained sugar; it was manufactured as I have above mentioned. I did not see it examined or inspected by the custom-house officers. It was exported in the bark Canada from Matanzas to Portland, in Maine, in April, 1853, by J. Bayley & Co., to John B. Brown, molasses refiner in Portland, on his account. No export duty was paid on it. The quantity exported was 100 hhds., weighing 166,626 pounds.

4. There is a difference. Molasses hogsheads are made with heads 30 to 32 inches in diameter, and tight to prevent leakage. Sugar hogsheads are made with heads 36 to 38 inches in diameter, and it is not essential that they should be tight. Sugar is not usually packed in barrels in this market, and when so packed any kind of barrels are taken that can be obtained, most generally old flour barrels. Molasses is shipped in tight casks. Concentrated molasses is usually shipped in the same kind of casks and barrels as common molasses, to prevent leakage. The concentrated molasses which I mentioned in

my answers to the preceding 3 questions was shipped in molasses hhds.

5. Molasses is sold, invoiced, and valued by the keg, a conventional measure of 5½ gallons each, by which it is quoted in the market. Sugar is sold, invoiced, and valued by the arrobe of 25 pounds Spanish. Concentrated molasses is sold, invoiced, and valued by the arrobe. I know no reason for this difference except custom.

6. It would not be called sugar, nor would it be called molasses, nor would it be called concentrated molasses, unless it was known to be molasses that had undergone the process of concentrating. No such article is known in the market as far as I know, and therefore cannot say how it would be sold, invoiced, or valued.

7. There is no article that enters our market that combines liquid and solid, except concentrated molasses and concentrated melado, and green sugar; by green sugar, I mean unpurged sugar. The article of concentrated molasses is of recent introduction, and, comparatively, little known among general buyers. It has never been quoted in the market, and buyers have been regulated in their purchases by the representation of the seller, that the article was molasses, concentrated by evaporating only the watery portions to a greater or less degree, as far as it could be done without injuring the article; for that reason, I do not know, and cannot say to what precise degree evaporation should be carried, or to what extent the portions of the saccharine matter should be made solid, before it should be classified as concentrated molasses; from my knowledge of molasses, I know that the proportion will vary according to the difference in the molasses used for concentrating. I am not a practical refiner, and therefore cannot say what is the extreme point of density or of proportion of solid to liquid matter to which molasses can be concentrated. If the concentrated molasses were put into forms or casks, and allowed to purge out by the molasses draining off, the balance of *crystalized* matter, more or less damp, from portions of the molasses adhering to it, would be considered sugar in the market, and treated as such by the custom-house of Cuba, and pay export duty accordingly; though it would be considered an inferior article, and like the article known in the English market as bastard sugar, which is a sugar made from molasses. Melado is the juice of the sugar-cane boiled to a syrup, and known in the United States as cane syrup, and has been seldom exported until recently; and concentrated melado is melado boiled down to the point at which the saccharine matter would *crystalize* at that point; it would a liquid containing a solid *crystalized* matter to a greater or less degree, sometimes to such an extent as to be almost wholly solid, and sometimes as much as a third

or more of liquid. The articles of concentrated molasses and concentrated melado are easily distinguished from each other by any one acquainted with the produce of the cane.

8. I have not seen any such mixtures or combinations.

9. I cannot answer this as I have never *observe* any such process.

To cross-into. to 5th into. to Mr. Ritchie:

1st. I have never known it in the market of Matanzas, before the plaintiffs began to manufacture it; nor do I know of it having been known in the other ports of the island before that time.

2. In 1853.

3. It was made in some one of those years, and previously to 1854 by Mr. Presas & Co., and by their successor, A. B. Tripler. They had a factory on the Canimar river, and I have seen its products; I have heard of its being made by Aldama and others on their estates in one of those years; I do not know if any of them continue to make it; I do not know to what extent any of those parties manufactured it.

4. Besides the exportations made by my own house, before spoken of, I know only of a cargo shipped by Messrs. Francis Roget & Co., in 1853, as, I think, it was the production of the establishment of Presas at Canimar, and exported in that year from Matanzas to New York; I only know the consignee by hearsay; the quantity was about 300 hhds. of about 70 arrobes each; I do not know what export duties were levied on it, or on whose account it was shipped.

5 and 6. I have no personal knowledge which would enable me to answer those questions.

To cross-into. to 6th into. to Mr. Ritchie:

1. The one already mentioned is the only one.

2. This I have already answered as far as my knowledge extends.

To cross-into. to 7th into. to Mr. Ritchie: I have no personal knowledge enabling me to answer this question.

To cross-into. to eighth into. to Mr. Ritchie: I answer this as the last.

To cross-into. to ninth into. to Mr. Ritchie: Concentrated molasses I have already described. Sugar is granulated or *crystalized* saccharine matter, and if Muscovado sugar, it is more or less damp from portions of molasses adhering to it after being purged. Molasses is the liquid substances that runs from the sugar in the process of purging, and in itself contains saccharine matter that may be reduced to sugar by the process of manufacturing. They are so treated by the custom-house authorities. I have seen those articles officially inspected a great number of times.

To cross-into. to 10th into. to Mr. Ritchie: My dealing with

the custom-house as an exporter, and the printed tariff published by the authority of the government.

To cross into. to 11th into. to Mr. Ritchie:

1. My knowledge enables me to state only this much; the collector and head of the customs at this port was Dn. Joaquin de Estefaui; I cannot remember how long he was collector here; I know nothing of his life before he came here from Spain; the contador or deputy collector was Dn. Manuel de Mediavilla; he was contador when I came here in 1841; he died in the year 1854. Since the 11th December, 1855, concentrated molasses bears an export duty of 72½ per cent. on the amount of that imposed on sugar, and this new duty has been imposed by the supreme authority of Cuba, and published in the official gazette.

2. The dutiable character is ascertained by inspection of an officer of the resguardo, as before described. The steps taken customarily by the Cuban custom-house authorities to secure the exportation of articles in the same condition in which they are entered for export, is to have them inspected by an officer of the resguardo at the mouth of the river, who receives from the patroon of the launch a paper signed by the shipper describing the articles in that launch. If found not to correspond to the guia or written entry for export, they are sent back; but I know of no regulation or practice imposing a fine or forfeiture in such case. After this inspection they are sent forward in the harbor to the ship, and if afterwards any article is discovered on board not entered for export at all, it is by strict letter of law forfeited. It is sometimes the case, that by special permit from the superior officer of the resguardo on duty, when no bad intention is suspected, and the article has been inspected at the mouth of the river, and the paper above mentioned is delivered by the patroon, a quantity exceeding that specified in the "guia" is allowed to be sent to the vessel, the shipper pledging himself to take out the guia for the additional quantity as soon as the custom-house is opened; this is a privilege sometimes conceded by the officer in charge, and on his own personal responsibility, to facilitate shipments when the custom-house is closed. I consider that when an article on board of a ship is found to be a different article from that it was called in the entry, it is the same as if it had not been entered at all, and the course of the authorities would be the same. The resguardo has boats in the harbour with officers on board to enforce the tariff laws, and these officers occasionally visit a ship lading for export, but no officer is stationed on board of her. These regulations as to exports are strictly enforced, except as to examining articles already on shipboard, reliance being had, with regard to this last, on the honor of houses in good repute, and on the fact that the export duty is deemed too inconsiderable to induce attempts to evade it. No fees are paid for inspections. The

officers of the resguardo are salaried and paid by the government; I do not know precisely what the character of their pay is; it is considered, however, like the salaries of all the officers here, comparatively low, considering the price of living here. The carbineros of the resguardo are usually men who have been soldiers in the Spanish army, who, as a reward for good behaviour in their military career, have been appointed to those offices; and as the Spanish soldiers are almost universally natives of old Spain, I believe nearly all these carbineros are so also.

To cross into. to twelfth into. to Mr. Ritchie: All packages are charged separately, containing sugar, molasses, or concentrated molasses. The regular price at which packages are invoiced are as follows: For a hhd. for sugar $5, which is about its integral value. The regular price for a hhd. for concentrated molasses or melado is also $5. I do not know the price which barrels for the latter are invoiced at. The regular price of a cask for molasses is 5½ cts. pr. gallon of molasses contained therein; this is a conventional price; the true value of a new molasses cask is from four to five dollars, containing on an average one hundred and forty-five gallons.

In addition to my former answers, I will state that there has been no change since the year 1851 to the present time at Matanzas in relation to the customs of trade, the selling, invoicing, and valueing of packages, the usual course of inspection, the law, regulations, and practice of *of* the resguardo and custom-house authorities in relation to exports, the duties thereon, tonnage dues, and other similar matters, except (as already stated by me) in relation to the export duty on concentrated melado and concentrated molasses. I deem this statement necessary, as the above copy of my testimony occasionally confounds the the present and past tenses. The sources of my information on all those subjects have been my dealings as an exporter here and with the custom-house at Matanzas, where I have not more particularly specified it in my answers.

JOHN P. BAYLEY.

The plaintiffs then read in evidence the letter of plaintiffs' agent in New Orleans, praying an appeal from custom-house appraisers at New Orleans, and also reply of S. W. Downs, collector thereto, as follows:

NEW ORLEANS, *June* 11, 1853.

Honble. S. W. DOWNS,
Collector, New Orleans:

SIR: We learn that the custom-house appraisers have added to the valuation given by us in our entries for the goods im-

ported by us from Matanzas in the following specified vessels, viz:

Brig Emeline, invoice dated May 16th, 1853; entered 6th June, and appraised 11th June, '53

Bark Franklin,	"	"	9th,	"	"	19 May,	"	"
Brig John Dutton,	"	"	20th,	"	"	6 June,	"	"
Bark Catharine,	"	"	4th,	"	"	18 May,	"	"
Schr. Chas. Henry,	"		Apl. 30th,	"	"	10 May,	"	"
Brig Crocus,	"		May 7th,	"	"	7 June,	"	"

From this action of the appraisers we appeal, and call for an appraisal of the actual market value of these goods in Matanzas when shipped by merchants familiar with the character and value of the goods in question. And we hereby declare, that should the United States appraisers interfere in the appointment of the appraisers to be appointed by the collector under this appeal, or in anywise consult with him, or direct or advise him in the said selection, we shall deem said interference a ground of objection to the collector's proceedings, and enter a protest accordingly.

As the point to be ascertained is the market value of the article in Matanzas, the port of export, we will also claim the right to send thither for proof to be exhibited to the appraisers whom you shall appoint, the same to be taken before the consul of the United States by deposition or otherwise, as you may direct; and in order that there may be no dispute as to the identity of the article, we propose that a sample of one or more packages from each cargo shall be selected by the officers of the customs, consigned to the United States consul at Matanzas, and by him exhibited to the witnesses; and we hereby tender to defray all the expenses and costs of these proceedings.

(Signed pp.) CHAS. BELCHER & Co.,
W. B. FRELIGH.

P. S. We are of the opinion that we are entitled to have an answer from the custom-house in writing, and now ask it.

(Pp.) C. BELCHER & Co.,
W. B. FRELIGH.

The reply to the above letter is not on file with the papers in this case. If found, will be entered on page 197 and fol.

The plaintiffs then read in evidence the letter of the Secretary of the Treasury to S. W. Downs, collector of New Orleans, of date of July 28th and Sept. 20th, 1853, as follows:

The letters are not on file and cannot be entered here; if found, will be entered on page 197 and fol.

The plaintiffs then read in evidence the agreement signed by them and S. W. Downs, as collector of New Orleans, as follows:

Said agreement is not on file and cannot be entered; if found, will be entered on page , Emery's depos.

They also read in evidence the report signed by George W. Pomeroy, as chairman of the board of general appraisers, with the schedule attached, as follows:

Said report is not on file among the papers, and cannot now be entered, but if found, will be entered on page , Emery's depos.

Plaintiffs then read in evidence the letters of the Secretary of the Treasury to S. W. Downs, collector of New Orleans, dated Octo. 21st and 22d, 1853, as also the letter of the same to Charles Belcher, dated Oct. 22d, 1853, as follows:

Said letters are not on file and cannot be entered, but if found, will be entered on page 197 and following:

The plaintiffs then gave in evidence the entire evidence offered by them in the other case between the same parties tried at the present term of this court immediately before the trial, tending to prove that the barrels, in which the merchandise for return of duty on which merchandise this suit was brought, were of American production and manufacture, and were exported by plaintiffs and brought back by them in the same condition as when exported, except that when returned they were filled with said merchandise, and that all the requirements of the acts of Congress to entitle them to be admitted free of duty had been complied with, and also, that if not duty free, that the same had been over-valued; that duty had been paid on them by plaintiffs upon such alleged over-valuation under protest; which evidence was introduced in this present case only for the purpose of showing, that if the said barrels should be adjudged to be free of duty on said increase of valuation as put upon them by the collector of New Orleans, was not authorized by law, that then, if the detention of plaintiffs' merchandise was not justiable on any other grounds than that it was not justifiable by the right of the government to demand duties on said barrels, or the said increase of valuation thereon, for the return of which the other suit was brought; which evidence it is agreed need not be incorporated into the transcript in this case, if a transcript of the other case is sent up at the same time to the Supreme Court.

The plaintiffs then proved the payment by them of the duties as exacted by defendant, and that the protests read in evidence were delivered to defendant at the time the duties were paid to him on the several importations mentioned in said protests.

It was admitted by defendant that plaintiffs in 1852, 1853, and 1854, and down to the present time, composed the firm of Belcher & Brother in St. Louis, and Charles Belcher & Co. in New Orleans; and that from July, 1853, to the present time defendant had been surveyor, acting as collector of the port of St. Louis.

The defendant then offered to read in evidence the deposition of George F. Emery, as follows:

Emery.

Interrogatories to be put to George F. Emery, esq.

1st. Were you in the year 1853 one of the United States appraisers at large, under the revenue laws of the United States?

2d. Did that board, consisting of yourself and other members, appraise in the city of New York in 1853, October, on samples received from New Orleans, sundry cargoes of sugar, concentrated molasses, concentrated melado, imported into New Orleans by the plaintiffs?

3d. Does the tabular statement hereto annexed, marked "exhibit A," show the result of the action of said board in making said appraisal? Is it a copy of the tabular statement signed by the members of said board, and sent to the Secretary of the Treasury of the United States, as showing the result of the action of the board on such appraisal, and as being a report thereof?

4th. Did said board in appraising said goods make any alterations from the invoice price or value of any of the merchandise appraised; if so, what?

5th. In said statement appear many entries, as follows: "To add export duty on" sundry amounts in pounds; and also "to add on" sundry "barrels, 2 reals each." Were each of the sums in figures, set out opposite these entries, additions made by that board to the value of the merchandise?

6th. What export duty was it that the board so added, and upon what kind of merchandise was it added; was it added upon concentrated molasses; was it added on anything else?

7th. Was this export duty added by the board as an expense or duty paid by the importers of said merchandise thereon in Cuba, and as forming a part of the actual costs and charges incurred on the export of said goods from Cuba?

8th. Was such duty ascertained by evidence before the board to be one which the importers according to law or custom should have paid upon said merchandise to the Cuban authorities on the export thereof from Cuba?

9th. 1st. Did it appear before the board that such duty was paid on the exportation of said goods from Cuba?

2d. Was there any evidence submitted to that board while making such appraisal in reference to the payment of such Cuban export duty?

10th. Did the plaintiffs produce and give in evidence before said board the law and practice of Cuba, and its custom-house officers in regard to the payment of such duty on concentrated molasses?

11th. Was it not in evidence before that board, that upon the export of concentrated molasses from Cuba no export duty had been required to be paid thereon, by the Cuban revenue authorities, and that none was paid on this merchandise?

12th. Did the *appraisment* of the custom-house officers at New Orleans, from which the plaintiffs appealed, make the addition of a Cuban export duty to the importations of concentrated molasses; or was there any question of the liability of said importations to such duty involved in the appeal from that appraisal?

Thirteenth. Were there any instructions from the Secretary of the Treasury of U. S. or other officer to you or to your board respecting the imposition of a charge for a Cuban export duty to the invoices of concentrated molasses you were to appraise?

Fourteenth. In what manner or by what mode were the s'd importations of plaintiffs into the port of New Orleans brought before the board of general appraisers at New York for appraisal?

Fifteenth. Please state whether or not the document accompanying these interrogatories, purporting to be a copy of the agreement for the appraisal (made by the general appraisers) of the importations of the plaintiffs, and marked exhibit X, is a correct copy of the original, and witnessed by you?

Sixteenth. Did you make any report or communication to the Treasury Department or the Secretary of the Treasury, at or about the time of said appraisal, besides the communication accompanying the tabular statement of appraisal, and respecting said appraisal; if yea, please annex a copy thereof, or so much as relates to said appraisal?

Copy.

OFFICE OF GENERAL APPRAISERS,
New York, October 19, 1853.

SIR: The board of general appraisers, to whom was submitted the *appraisment* of several cargoes of concentrated melado, molasses, wet and dry tips, imported into the port of New Orleans by Messrs. Belcher & Bro., specified in the enclosed statement, having examined the samples presented and upon which they were required to fix the true market value at the time and place of exportation, make the following report:

The board assume that both the concentrated melado and concentrated molasses are sugar in a green state, and they are borne out in this view of the case by the invoices themselves, the concentrated molasses in every case being invoiced per arroba as sugar, and not per keg as molasses; the casks are also charged as sugar casks. The concentrated molasses is not susceptible of being guaged, which is another evidence that its proper classification is sugar.

The board further assume that the samples of the respective lots presented for their examination, should always determine the value of the whole invoice.

Very respectfully, your most obt. servt.,

G. W. POMEROY,

Chairman of the Board of General Appraisers.

Hon. JAMES GUTHRIE,

Secretary of the Treasury, Washington, D. C.

Statement.

No.	Name of vessel.	Date of invoice, 1853.	Where from.	Invoice.		Appraised	
				Value.	Reals.	Value.	Reals.
2	E. H. Chapin..	Feb'y 21st.....	Matanzas...	16,319	3½		
		To add on 545 bbls. a 2 rls. each.....	.....	136	2	16,455	5½
8	Franklin.....	March 11th.....	Matanzas...	21,236	5½		
		To add on 794 bbls. a 2 rls. ea.....	.....	198	4	21,435	1½
9	Broome	March 16.....	Matanzas...	8,477	1		
		To add export duty on 522,338 lbs. a 87½ cts. p. 500 lbs.....	.....	914	1		
		On 400 bbls. a 2 rls. ea..	.....	100	0	9,491	2
10	Cath. Watts ...	March 17.....	Matanzas...	19,880	6½		
		To add on 401 bbls. a 2 rls. ea.....	.....	100	2	19,981	0½
11	Alnah.....	March 28th	Matanzas...	15,625	3		
		To add on 400 bbls. a 2 rls. ea.....	.....	100	0	15,725	3
12	John Dutton...	March 30th	Matanzas...	7,722	2		
		To add export duty on 476,001 lbs. a 87½ p. 500 lbs.....	.....	833	7		
		On 90 bbls. a 2 rls. ea....	.....	22	4	8,578	5
13	Crocus.....	April 6th.....	Matanzas...	8,183	6½		
		To add on 280 bbls. a 2 rls. ea.....	.....	70	0		
		To add export duty on 547,827 lbs. a 87½ c. p. 500 lbs.....	.....	958	5½	9,212	4
14	Emeline.....	April 6.....	Matanzas...	8,108	5		
		To add export duty on 543,092 lbs. a 87½ c. p. 500 lbs	.....	950	3		
		On 244 bbls. a 2 rls. ea.	.....	61	0	9,120	0

STATEMENT—Continued.

No.	Name of vessels.	Date of invoice, 1853.	Where from.	Invoice. Value.	Invoice. Reals.	Appraised Value.	Appraised Reals.
15	Almira	April 15	Matanzas	11,937	7½		
		To add on 300 lbs. a 2 rls. ea		75	0		
						12,012	7½
16	Jane Doten	April 16	Matanzas	6,615	3		
		To add export duty (error) 482,685 lbs. a 87½ cts. p. 50 lbs		844	5½		
		On 1,000 bbls. a 2 rls. ea.		250	0		
						7,710	0½
17	Broome	April 20	Matanzas	10,841	3		
		To add on 740 bbls. a 2 rls. ea		185	0		
						11,026	3
18	Chas. Henry	April 30th	Matanzas	3,647	0½		
		To add export duty on 265,538 lbs. a 87½ c. p. 500 lbs		464	5½		
		On 209 bbls. a 2 rls. ea.		52	2		
						4,164	0
19	Cath. Watts	May 4th	Matanzas	10,690	3½		
		To add export duty on 777,357 lbs. a 87½ cts. p. 500 lbs		1,360	3		
		On 1,200 bbls. a 2 rls. ea.		300	0		
						12,350	6½
20	Crocus	May 7th	Matanzas	10,709	7½		
		To add export duty on 65,801 lbs. a 87½ cts. p. 500 lbs		115	1		
		On 435 bbls. a 2 rls. ea.		108	6		
						10,933	6½
21	Franklin	May 9	Matanzas	19,117	3		
		To add on export duty on 164,540 lbs. a 87½ c. p. 500 lbs		287	7½		
		On 1,969 bbls. a rls. ea.		492	2		
						19,897	4½
22	Emeline	May 16	Matanzas	7,679	1		
		To add on export duty on 493,307 lbs. a 87½ c. p. 500 lbs		863	2		
		On 1,035 bbls. a 2 rls. ea.		258	6		
						8,801	1
23	John Dutton	May 30th	Matanzas	11,572	1		
		To add on 1,036 bbls. a 2 rls. each		259	0		
						11,831	1
24	Jane Doten	May 23d	Matanzas	6,638	4		
		To add on export duty on 483,326 lbs. a 87½ c. p. 500 lbs		845	6½		
		On 1,010 bbls. a 2 rls. ea.		252	4		
						7,736	6½

STATEMENT—Continued.

No.	Name of vessel.	Date of invoice, 1853.	Where from.	Invoice.		Appraised.	
				Value.	Reals.	Value.	Reals.
25	Almira.....	May 25.....	Matanzas...	7,186	7		
		To add on export duty on 481,585 lbs. a 87½ c. p. 500 lbs.....	.....	842	6		
		On 1,130 bbls. a 2 rls. ea.	.....	282	4		
						8,312	1
26	Broome.....	May 30th	Matanzas...	6,921	4		
		To add export duty on 504,443 lbs. a 87½ c. p. 500 lbs.....	.....	882	6		
		On 1,050 bbls. a 2 rls. ea.	.....	262	4		
						8,066	6
27	Alnah.....	June 4th.....	Matanzas...	12,916	3½		
		To add on 315 bbls. a 2 rls. ea.....	.....	78	6		
						12,995	1½
28	John Dutton...	July 4th.....	Matanzas...	10,152	7½		
		To add on export duty on 33,833 lbs. a 87½ c. p. 500 lbs.....	.....	59	1½		
		On 130 bbls. a 2 rls. ea.	.....	32	4		
						10,244	5

("Signed") G. W. POMEROY, H. C. LAUGHLIN, GEO. F. EMERY, WM. D. POUDER, } *Board of general appraisers.*

Copy.

Exhibit X.

From February to July inclusive, in 1853, there were imported into the district of New Orleans, by Messrs. Belcher & Brothers, from the island of Cuba, certain cargoes of concentrated molasses and concentrated melado and sugar, which are thus described, and the present situation of which is thus stated in a memorandum from the custom-house at New Orleans:

Memorandum of Belchers' importations into New Orleans waiting appraisement; date of invoice as follows. The eleven cargoes of which a merchant appraisal was refused, were as follows:

February	21	Per E. H. Chapin -	Concentrated melado - -	16,319 44
March	10	" Franklin - -	Do do - -	21,236 69
"	16	" Broome - -	Do molasses - -	8,477 12
"	17	" Catharine - -	Do melado - -	14,703 87
"	28	" Alnah - -	Do do - -	13,681 25
"	30	" J. Dutton - -	Do molasses - -	7,722 25
April	6	" Crocus - -	Do do - -	8,183 81
"	"	" Emeline - -	Do do - -	8,108 63
"	15	" Almira - -	Do melado - -	10,415 00
"	16	" Jane Doten -	Do molasses - -	6,615 37
"	20	" Broome - -	Do melado - -	10,841 38
				$126,304 81

Quantity, 2,571,942 lbs. conct'd molasses, invoiced at $39,107 18
" 3,703,952 " do. melado, do. at $87,197 63

The six cargoes of which the call for a merchants' appraisal was conceded, were as follows:

April	30	Per Chas. Henry -	Concentrated molasses - -	3,647 06
May	4	" Catharine - -	Do do - -	10,690 44
"	7	" Crocus - -	Do melado and sugar	10,709 94
"	9	" Franklin - -	Do do and molasses	19,117 31
"	16	" Emeline - -	Do molasses - -	7,679 13
"	20	" J. Dutton - -	Do melado - -	11,572 12
				63,416 00

Comprising 2,194,049 lbs. concentrated molasses,
Do. 1,357,740 lbs. do. melado.

The cargoes of which we have particulars, but which are waiting the action of the custom-house appraisers.

May	23	Per Jane Doten -	Concentrated molasses - -	6,638 50
"	25	" Almira - -	Do do - -	6,604 00
"	30	" Broome - -	Do do - -	6,921 80
June	4	" Alnah - -	Do melado and sugar -	12,916 43
"	15	" Rainbow - -	Do do -	13,428 44
July	4	" J. Dutton - -	Do molasses and do -	10,406 75
				$56,915 92

The last three cargoes are mostly muscovado sugar, and there are two (later, other) cargoes similarly constituted.

Under the particular circumstances of these importations, the large amount involved and the time during which the goods have been necessarily withheld from use, it is stipulated and agreed by the government, represented by S. W. Downs, collector of the district of New Orleans, acting under the instructions from the Secretary of the Treasury, and dated September the 20th, 1853, and the importer, Belcher & Brothers, represented by Charles Belcher, a member of the firm, to submit all the cargoes above mentioned to be appraised by the board of general appraisers of the U. S., convened at New York, as soon as may be.

The collector of the district of New Orleans to decide between them in case they should not agree on samples of each article sent from New Orleans, and certified by the deputy collector of that port, Mr. Hincks, and an agent of the importers, Mr. Truesdale, duly authorized for that purpose, and on the invoices or duly authenticated copies of them, and all the regular and essential papers connected with said entries as they now stand respectively in the custom-house, and to abide by the appraisement of said board on said several cargoes, in the same manner and to the same extent as if it had been made by merchant appraisers regularly appointed according to law, and that it shall be equally binding and irrevocable on the government and the importers as if so made.

This agreement is not to be construed as applying to any other *entries*, except those mentioned, or as changing any existing instructions of the department, or as introducing any new regulations or practice, or to be adopted as a precedent in other cases. It is intended to apply solely to the cases stated and for no other purpose, and not to be applied to any other except at the option of the Secretary of the Treasury. In testimony of which, this agreement is signed by the present hereinbefore named, in the city of New York, this 28th day of September, 1853.

S. W. DOWNS, *Collector.*
BELCHER & BROTHER.

Witnesses:
G. W. POMEROY,
W. E. MURPHY.

In the U. S. Circuit Court, Missouri district, 1856.

W. H. & C. BELCHER
vs.
WILLIAM A. LINN. } No. 1.

Cross-interrogatories on behalf of defendant to George F. Emery, Boston, Mass.

First. Where in the answer to any interrogatory you have not given your means of information, please now state them?

Second. Please state the grounds and reasons on which the appraiser's general based their decision in the cases referred to them under the agreement mentioned in the interrogatories?

Third. Please state minutely and in detail the examination made by them of the samples sent on under said agreement?

Fourth. Was the addition made to the invoiced value of the importations, as set forth in the report of the appraiser's general, so made in order to fix the market value of the articles, or under the impression that charges which had been paid, or should have been paid, were omitted in the invoices and should be added?

Fifth. Please explain particularly the reasons and grounds of the appraiser's general for estimating the addition for "export duty" and for barrels at the sums named in their report?

Sixth. Describe the articles meant by the descriptions "concentrated melado," "concentrated molasses," and "sugar in a green state," as mentioned in the report of the appraiser's general?

Seventh. Describe the samples exhibited to the appraisers under the reference to them heretofore mentioned, stating their condition and characteristics as compared with ordinary sugar and ordinary molasses, and mentioning color, degree of fluidity, proportion of solid matter to fluid, and all such other circumstances as may aid in giving a clear conception of their character and quality?

Eighth. Why is "being invoiced per arrobe" indicative of sugar?

Ninth. What is meant by casks being "charged as sugar casks;" how are sugar casks charged; how are molasses casks charged?

Tenth. Why was the concentrated molasses mentioned in the report of the appraiser's general "not susceptible of being guaged; was the concentrated melado susceptible of being guaged?

Eleventh. In the markets of the United States, at the time of the examination of the plaintiffs' importations, (as set forth in the report above referred to,) would the samples examined by the appraiser's general have been considered sugar, molasses, or concentrated molasses not reduced to sugar; state particularly how it would have been classified in the market?

Twelfth. Please state the extent of your familiarity with the products of the sugar cane, the length of time for which, and the modes in which you have acquired a knowledge of them?

Thirteenth. Please state everything else within your knowledge and which you may deem of any moment concerning the matters at issue in this cause?

It is agreed that the deposition of Geo. F. Emery, esq., before any U. S. commissioner, in answer to the above questions, shall have the same effect as if taken under a regular commission out of court, saving to each party all exceptions to the relevancy or competency of the evidence given, but none others.

JOHN R. SHEPLEY & F. A. DICK,
For Pl'ffs.
REYNOLDS,
Dist. Att'y for Def't.

Answers of George F. Emery to the foregoing interrogatories in chief.

1st. I was one of the United States appraisers at large in the year 1853, but I did not act in the capacity of chairman of the board; Mr. George W. Pomeroy did act in that capacity. Mr. Pomeroy died last spring.

2d. The board, consisting of three associates and myself, did appraise, in the city of New York, on the 19th of October, 1853, sundry cargoes of sugar, per samples received from New Orleans, which cargoes of sugar were represented in the several invoices as "concentrated molasses," "concentrated melado," "wet tips," "dry tips," &c., and were imported by Messrs. Belchers, of St. Louis. The board consisted of Mr. Geo. W. Pomeroy, Henry C. Laughlin, Wm. P. Pouder, and myself.

3d. The tabular statement, marked "exhibit A," and Mr. Pomeroy's letter annexed, do, in my opinion, show the result of the action of said board in making the appraisement. The original record of the appraisement being filed in the office of the board in New York, where the *appraisment* was made, I was unable, for the want of time, to compare it with the annexed copy, but I do not doubt its correctness, clerical errors excepted.

4th. The board did make alterations from the invoice price or value by adding eighty-seven and a half cents for each five hundred pounds, invoice weight, and two reals or twenty-five cents to each barrel, as shown in statement marked "exhibit A," in order to raise the same to the actual market value or wholesale price, at the period of exportation to the United States, in the principal markets of the country, from which the same had been imported, viz., the island of Cuba.

5th. The sums in figures set out opposite these several entries, were additions made by said board of general appraisers to the invoice value of said merchandise. The 87½ cents for

each 500 pounds was added to make the market value of the sugars called "concentrated molasses," and 25 cents to each barrel was added to make the market value of the barrel.

6th. The terms "to add export duty on," was used as expressive of the principle upon which this sum was added, and not as conveying the supposition or belief that an export duty had been paid by the importers, or even that such an export duty was legally due to the Cuban government; but it was added upon the principle, that if said sum of 87½ cents per each 500 pounds was not payable for export duty, the value of said merchandise was thereby increased just that sum in the foreign market. The sum of 87½ cents per each 500 pounds weight given in the invoice, was added on the several invoices of merchandise denominated "concentrated molasses," but which the board decided to be sugars in a green state. Sugars being the basis of the appraisements, and 87½ cents per each 500 pounds being the export duty on the same, that *same* was added to make the true foreign market value, as above stated, at the period of exportation to the United States. According to my recollection, the charge for export duty did appear on all invoices of "concentrated melado," "wet" or "dry tips," and "sugars," which were under appraisement at that time. I have examined lately the invoices of the six cargoes involved in this suit, and find that in them an export duty is charged as paid on amounts corresponding respectively to the amounts in the invoices of the sugars imported under other names than "concentrated molasses." On other merchandise than "concentrated molasses" we made no addition to the invoice value except an addition of 25 cents or two rials for each barrel.

7th. The sum of 87½ cents per each 500 pounds was not added by the board as a cost or export duty actually paid by the importers upon said merchandise in Cuba, but it was added for the purpose of raising the invoice to the actual market value at the period of exportation to the United States.

8th. This article being sugar, we were already possessed of the information that such duty was payable by law on the same when exported from Cuba.

9th. No evidence was produced to show that export duty had been paid on said merchandise, called "concentrated molasses," when leaving Cuba.

2d ques. I do not remember that there was.

10th. I do not remember that they did.

11th. I know of no such evidence. If such evidence were produced and the fact were proved, it would have had no influence in the decision of the board, since the appraisement was made without regard to the question whether such charge was paid, or was legally due, or not.

12th. I do not know what action the appraisers at New Or-

leans took in arriving at their appraisement, nor do I know what questions of liability engaged their attention. Standing in the condition of an arbitrator, I purposely avoided any inquiries or examinations that would tend to influence my action or judgment in arriving at a fair and just appraisement of the merchandise then under consideration, and I believe this to have been the case with my colleagues. The New Orleans appraisements will speak for themselves; those of them I have recently examined show a certain amount per arrobe to have been added to the invoice value, but give no reasons for so doing, and I therefore cannot say whether that addition comprised an export duty, or whether they inquired if it was subject to duty or not. I cannot decide whether the appeal to our board involved the question of liability of that merchandise to export duty; but we considered ourselves acting as merchant appraisers, to decide on the dutiable value of the merchandise in the same manner as if no appraisal had ever taken place, and we considered ourselves authorized to make any additions to the invoice value or to the costs and charges, and to add costs and charges which did not appear in, but which should have been put into, the invoice or entry, (provided, of course, we found good reason to do so.) In the great number of appraisements made under my observation, or with my participation as appraiser, this has been invariably the rule guiding the action of the appraisers.

13th. None.

14th. I do not remember the precise mode or manner, but have no doubt that it was in the usual one of instructions by letter, from the Secretary of the Treasury. I received my notice to meet with the board from the chairman, Mr. George W. Pomeroy.

15th. The accompanying document, marked exhibit X, is not witnessed by me. The original being on file in the office of the board in New York, I am unable to make the comparison necessary to a positive knowledge; but I presume, from my recollection of the document, that it is a true copy.

16th. As far as I know, no communication or report was made to the Treasury Department respecting this appraisal, save the one annexed under the date of Octo. 19th, '53, and its accompanying "statement," marked "exhibit A," and signed by each member of the board.

Answers of George F. Emery to the foregoing cross-interrogatories:

First. I know of none.

Second. The appraisement of the merchandise under consideration was based upon the 8th section of the tariff act of 30th

July, 1846, and as modified by act of March 3d, 1851; the last act fixing the "period of exportation" as the time when "the actual wholesale market value" shall be appraised. Under these laws, the reasons and grounds of our decision I have given substantially in other answers.

Third. The samples representing the cargoes under appraisement having been placed in position for examination, the bungs were removed, and strong sticks, such as are usually employed for trying molasses, were put therein, for the purpose of drawing out a portion of the contents of the barrels in which said samples were returned; this mode of examination, after trial, was found to be impracticable in consequence of the density of said contents. We then caused one head of each barrel to be entirely removed. This being done by the custom-house coopers, the board proceeded, in company with Mr. Charles Belcher, Collector Downs, and several other persons who had been called in by the plaintiffs, as adepts, to examine the same. This was done in detail and very thoroughly. The board listened to the suggestions and opinions of these several persons attentively, after which they retired for consultation.

It was first agreed unanimously to treat the said merchandise as sugar, it being, in the opinion of the board, sugar in a green state, the same being more or less saturated with "melado" or "molasses." Having determined this fact, a list of the several dates of exportation was prepared, and samples of unclayed or muscovado sugars was obtained, corresponding in their dates of exportation as near as could be procured immediately, and on the basis of its being invoiced as sugar. Prior to the period of exportation of said muscovado sugar, it was agreed to add thereto the sum of 87½ cents per each 500 pounds weight, as per invoice, to make the proportionate value, said sum of 87½ cts. per each 500 pounds being the export duty on muscovado sugars in the island of Cuba, for the reason that, as before stated, if this article was exported duty free from Cuba, it was worth that much more in the principal markets of that island.

Fourth. The addition made to the invoice value of the importations as set forth in the report of the general appraisers, was made in order to fix the "actual wholesale market value" of those articles.

Fifth. The sum of 87½ cents per each 500 pounds, named in the report for export duty, being the same as is exacted by the Cuban government on all muscovado sugars; and the sum added to the barrels was to fix the market value in the principal markets of Cuba.

Sixth. "Concentrated melado," "concentrated molasses," and sugar in a green state," are muscovado sugars more or less saturated with melado or molasses.

Seventh. The samples exhibited to the appraisers were vari-

ously colored; degree of fluidity various, some being quite free from fluid, and others containing say a sixteenth, and one possibly an eighth of fluid, the remainder of each sample being a fair-grained muscovado sugar. These various degrees of fluidity, color, &c., were all considered by the board in fixing their value. The portions of sugar contained in these barrels, which are above described as muscovado sugar, were settled in a compact body to such an extent as to preclude the possibility of guaging the same, as it was too solid for the guager's rod to penetrate; hence it was bought and sold by weight as sugars, instead of by liquid measure as molasses. The contents of the barrels had the appearance of muscovado sugar from which the molasses had not entirely drained, or of muscovado sugar with which a small portion of molasses or melado had been mixed. There was so little difference except in quality and value between the several samples that we could not distinguish the concentrated melado from the concentrated molasses, without reference to the invoice classification. The darker varieties had the appearance and taste of having been partially burnt in the process of boiling; (A) I mean, that as we examined the samples we found them to differ in quality, (and consequently in value,) but they otherwise differed so little, that we were unable to judge which were manufactured from melado and which from molasses, except by referring to the invoices in which, to the best of my recollection, the better qualities we found classed as concentrated melado, and the others as concentrated molasses; we classed them all as sugars of various qualities and values.

Eighth. Sugars are always invoiced per "arrobe" when exported from the island of Cuba, while the article of molasses is never invoiced by weight, but is invoiced by the keg of five and a half gallons each at some ports, while at others it is invoiced by the hogshead of one hundred and ten gallons.

Ninth. Sugar casks are charged per each cask, while molasses casks are charged at a given sum per gallon of their contents. This is invariably the case with these articles when imported from Cuba.

Tenth. For the same reasons that sugars cannot be guaged on account of its density, the "concentrated melado" was not susceptible of being guaged, for the same reason as above.

Eleventh. This article was not much known in the market of the United States at the period of those importations. So far as they were known in the northern markets they were evidently considered to be sugar. Parts of two importations of concentrated molasses into Boston during the month of Sept., 1853, were sold, the price being paid per pound. These cargoes were weighed by the government officers to ascertain quantity, it not being practicable to guage them. These samples

would have been classified as sugars in all the markets of the United States.

Twelfth. I have been employed by the government, with the exception of a few months since 1840, as inspector, examiner, and appraiser at the port of Boston, the importation of sugar and molasses at which port being greater than any port in the Union except New York. Sugars and molasses, with other merchandise, has had my especial attention since April, 1853. I have been general appraiser, and in that capacity have frequently appraised sugar and molasses in the principal ports of the United States.

Thirteenth. I have stated all the facts and circumstances in the case under consideration that now occur to me.

Additional interrogatories of plaintiffs.

17. What did this 87½ cts. pr. 500 pounds represent, as stated in the report of the general appraisers; what element in the price or value?

18. What rate of valuation did the appraisers endeavor to arrive at?

19. Was this 87½ cents per 500 pounds added as a Cuban export duty?

20. Was it added in order to make it equal to such duty?

21. Was not this the amount of duty charged by the Cuban government upon the exportation of sugar?

22. If there had been no export duty on sugar, would this 87½ cents per 500 pounds have been added by the board of general appraisers?

23. If the concentrated molasses had not been classified by the board as sugar, would this 87½ cents per 500 pounds been added?

24. Did not the board add this amount of 87½ cents per 500 pounds because the importer was obliged to pay that amount in Cuba upon exportation of sugar? In exportations of sugar from Cuba, does not this charge constitute a part of the cost or value of sugar to the exporter at the time of exportation; does he not add it to the amount of the wholesale price of the article in the principal markets of Cuba when exporting it in order to make up the value at which it is set down in the invoice upon which to estimate the amount of duties?

25. In the statement marked "A," hereto annexed, being the report of the general appraisers, do the entries "to add export duty on" various amounts, represent various amounts added by your board to the value represented by plaintiffs' invoices, to correspond with amounts which the board regarded should have been added by the plaintiffs for a Cuban export duty?

26. How did the board then ascertain and fix this precise amount of addition to be made to the plaintiffs' invoices?

27. If the Cuban export duty on sugar had always been 50 cents per 500 pounds, would the board have still added this same amount of 87½ cents per 500 pounds?

28. Was the value of the concentrated molasses, as represented by this addition of 87½ cents per 500 pounds, estimated by the board as the wholesale price of the article in the principal markets of Cuba at which it would sell there in the market, without reference to exportation?

29. Would any further addition to its value be properly made to represent its dutiable value upon importation to this country, exclusive of charges?

30. Please enumerate the charges imposed by law and the regulations of the Treasury Department on the importation of muscovado sugars into the United States from Cuba?

31. If the invoices embracing the concentrated molasses had contained a charge of 87½ cents per 500 pounds as a Cuban export duty on the concentrated molasses, would the board have added the 87½ cents per 500 pounds, which the report shows they did add to the invoices?

32. In the value of the article called concentrated molasses, at the time of its exportation from Cuba, as meant to be expressed in the answer to the 28th interrogatory, do you include as a part of such value at the time of exportation any sum over and above the price at which it could be bought and sold at wholesale in the principal markets of Cuba?

33. Do you include any of the charges in such value referred to in the last question?

34. Please state what the value at the period of exportation is made up of when the goods are on shipboard; specify the particulars of such value?

35. Please state what this market value, referred to in your last answer, is?

36. Do you mean it is the price at which the article could be bought and sold at wholesale in the principal markets of the country whence exported?

37. What is the meaning of the term dutiable value, used in the 12th answer?

38. If you add the charges as contained in the invoices upon the concentrated molasses to the value which the board in their report put on the concentrated molasses, would you have the dutiable value of the concentrated molasses?

39. What is the meaning of the term "invoice cost," spoken of in the answer to the 3d interrogatory, to which the board of appraisers added 87½ cents per 500 pounds?

40. Do the board of general appraisers regard it within their province to change the classification of an article imported from

the classification of it stated in the invoice, to the extent of placing it in a different class of manufactured merchandise from that stated in the invoice, so as to subject the article to a different rate of duty from what would be placed upon it if it was treated as of the class set down in the invoice?

41. If the article to which the 87½ cents per 500 pounds was added by the board of appraisers had been, in the opinion of the board, truly classified as molasses in the invoice, and the invoice price had been as contained in the invoice of the plaintiffs, would your board have added on the 87½ cents per 500 pounds?

42. In what manner do custom-house appraisers usually record and report to collectors their action in appraisals?

43. Is there a difference between the market value or wholesale price of an article in the principal markets of the country whence exported, and between the dutiable value of such merchandise at the time of importation; if so, please state what?

44. Do the general appraisers consider themselves authorized to add to the invoice any charge not actually incurred, other than for commissions at the usual rates?

45. Please state what course was followed in making the appraisements by the genl. board in New York; what was first done; did you first consult the invoices to get at the value of the various articles set down in them, or did you first examine the articles and note their value, and make a full memorandum of the entire cargoes, before comparing the articles with the prices, as set down in the invoices; if the latter course was followed, state how near the actual value, as thus estimated by the board, was found to be with the value as set down in the invoices; was the amounts of your valuation so nearly the same as the valuation in the invoices, that the board unanimously agreed that they would confirm the amounts set down in the invoices as correct?

Additional cross-interrogatories, propounded 21st Octo., 1856.

Fourteenth. Is not the price and value of sugars and molasses in Cuba regulated by the prices in other countries, and in the markets of the world generally; and does not the home consumption in Cuba exert no perceptible influence on those prices?

Fifteenth. How would a reduction in the export duty on sugar in Cuba affect the price, and to what extent?

Sixteenth. Did the views you have expressed in your answers to the two last questions guide you in your appraisal in this case, and did similar views guide the board?

Answers of Geo. F. Emery to additional interrogatories.

17. It represents the deficiency in the invoice value or the difference between said invoice value and the actual market value at the time of exportation.

18. At the actual wholesale market value at the period of exportation.

19. It was not.

20. The clerk of the board was directed to add 87½ cents to the price in the invoice to make the actual wholesale market value in Cuba.

21. 87½ cents per each 500 pounds of muscovado sugar is the amount of export duty charged by the Cuban government on said sugars.

22. It would.

23. The sum of 87½ cts. per each 500 lbs. would have been added to make market value of this article at the period of exportation from Cuba.

24. We did not, but we added it, for the reasons heretofore stated. It does constitute a part of the value to the exporter at that period, but he does not add it to the amount of the invoice price, but as a charge. The method of arriving at this value is as follows, viz: The wholesale price is first specified in a distinct sum; to this is added all costs and charges, one of which charges is the sum of 87½ cents per each 500 pounds on muscovado sugars for export duty.

25. They did not correspond with amounts which the board deemed should have been added as an "export duty," but as an amount which constituted a part of its market value.

26. That was the amount which in their judgment should be added to constitute the actual wholesale market value in Cuba.

27. It would, for the reason that if the export duty had been 50 cents for each 500 pounds, the actual market value would have been 37½ cents more. This is only my opinion. That question never arose before us.

28. This addition of 87½ cents per each 500 pounds made the value equal to the value of the article called concentrated molasses at the period of its exportation from Cuba, before adding any costs and charges.

29. No.

30. Costs of packages, cooperage, export duty, labor, launch hire, and all other costs which may be incurred after purchase and prior to putting merchandise on shipboard.

31. The board would not have added the sum of 87½ cents on each 500 pounds, provided the invoice price had been the same as set down in the invoices of plaintiffs.

32. No. I am of opinion that its value in Cuba was equal to the sum of 87½ cents additional to the invoice price in case

no "export duty" were payable by the Cuban law at the period of exportation. This would be, in my judgment, the buying and selling price in Cuba.

33. We do not.

34. It is made up of the market value at the period of exportation with all costs and charges thereon till delivered on shipboard.

35. The market value is the value which an article may possess in the principal markets of the country of exportation as an article of commerce at a given time.

36. I do.

37. I mean the value on which the duties are made up in the United States. This dutiable value consists of the actual wholesale market value in the principal markets of the country of exportation, at the period of said exportation, and to which shall be added all costs and charges to place the same on shipboard, insurance, and sea-freight to the last port of importation excepted.

38. By adding the invoice charges, including commission, to the value put by the board on the concentrated molasses, (including the advance of 87½ cents on each five hundred pounds,) and to these adding 25 cents on each barrel, and commissions on the amount by which the board advanced the value of the concentrated molasses and barrels, you get the dutiable value.

39. By the term "invoice cost" was meant the price at which the article was purchased in Cuba, as represented by the invoice.

40. The board do consider that is within their province to classify any article of importation that may be made, whether the classification so made shall be the same as is contained in the invoice classification or not; any classification so made by said board being approved by the Secretary of the Treasury.

41. We should not, if we had considered the article to be molasses.

42. By simply writing any additional amount they may think proper upon the invoice itself, which invoice is subsequently transmitted to the collector's department for adjustment. This has been the general custom at the port of New Orleans up to within one year.

43. There is such a difference: the market value or wholesale price constituting the value of the merchandise in the foreign market, the dutiable value or wholesale price, with all costs and charges thereon added.

44. We do not consider that we have the power to add any sum as a "charge" other than those actually incurred.

45. I did not first consult the invoices with the view of comparing the value contained therein, with the samples under examination, but did examine the articles represented in the in-

voices, and fixed my valuation thereon, without the aid of said invoices. The result of my valuations, on comparison of the same with the invoice valuations, did show, according to my recollection, an exact agreement with the values in said invoices in sixteen of the several quantities, as separately specified in said invoices. On the remaining several quantities my appraisement differed from an eighth of a *rial* per arroba under said invoice valuation to $\frac{3}{4}$ths. of a *rial* per arroba above the said invoice valuation. The *charman* of the board proceeded substantially in the same manner as myself, viz., by examining the samples without the aid of invoices, marking his own valuations on a separate piece of paper. The result of his valuations, on comparison with the invoice, was, according to my recollection, nearly, if not quite all, much above the values given in the invoices. The other two members of the board went through with the examinations of the samples without the aid of the invoices. After finishing said examination, we retired for comparison of appraised valuations and comparisons with the values in the invoices, the chairman first presenting his figures, which were compared with the invoices, showing the results as above stated. My figures were next presented, and a similar comparison as had been made of Mr. Pomeroy's figures as above mentioned, with the invoice values, was made, showing the result as set forth above. Then a careful examination was made of certain samples of muscovado sugars, after which the two remaining members of the board expressed their views generally upon the result of the two described estimated values; and without presenting their figures, it was proposed that my figures should be taken as the basis of the appraisal. This motion or proposition being agreed to, the board adjourned till the next day. On meeting the next day the board proceeded to make the appraisal by a close comparison of the invoices with the figures made by me, and a further examination of samples, the result showing the valuations as exhibited in statement marked exhibit A.

It was not alone for the reason that my valuations were so near the invoice values that the board adopted the *appraisment* made by them, but because they deemed the valuations contained in said *appraisment* (after adding to the invoices of concentrated molasses the sum of $87\frac{1}{2}$ cents per each 500 lbs. weight, and two *rials* or twenty-five cents to the value of each barrel) to be the true value thereof.

After answering all the above questions, I wish to add as explanatory, the following: The board having determined the relative value of the several articles of merchandise called "concentrated melado," "concentrated molasses," "wet tips," "dry tips," and by *comparison* each with the others, and by the process of comparison with other muscovado sugars, (as mentioned

in the answer to cross-interrogatory No. 3,) they decided to add to the invoice value of the concentrated molasses the sum of 87½ cents per each 500 pounds invoice weight, for the purpose of continuing, carrying out, or perpetuating said relative value up to the period of the assessment of the duties thereon in the United States; said sum of 87½ cents per each 500 pounds being charged on all the several invoices under consideration, (concentrated molasses excepted,) in addition to the invoice value for export duty; said 87½ cents on each 500 pounds being added to said invoices of "concentrated molasses," without reference to the fact whether such sum had been paid or was subject to be paid by any law of Cuba or not.

Answers to additional cross-interrogatories.

14. The markets of the world do, in my opinion, regulate the markets of Cuba in regard to the articles of sugar and molasses. For instance, if the export duty on the article of sugar in said Cuba should at any time be abolished, that fact would increase the market price of that article in the markets of Cuba just the amount of the export duty so abolished. In my opinion the home consumption of Cuba would not exert any perceptible influence on the prices and values of sugar and molasses in the markets of the world.

15. It would *effect* the price to just the extent of the reduction, by raising the price in the markets of said Cuba, in my opinion.

16. An appraisal was had in this case upon said principle. I was guided by this principle in making the appraisal, and this principle was talked over in the board. How far each individual of the board was governed by this principle, I cannot say, except Mr. Pomeroy, who coincided with me.

George F. Emery, of lawful age, being duly sworn, on his oath says, that the above written answers to the interrogatories and cross-interrogatories, and additional interrogatories and cross-interrogatories above set forth and hereunto annexed, numbered from one to forty-five of interrogatories, (original and additional,) and sixteen of cross-interrogatories, (original and additional,) are the truth, the whole truth, and nothing but the truth of all that he knows (as far as he is aware) concerning the matters in issue in the above cause.

GEO. F. EMERY.

Sworn to before me this 22d day of October, 1856.

BEN. F. HICKMAN,
Cl'k C. C. U. S., Mo. Dis.

It is agreed between the parties to the above cause, that all objections and exceptions to the form of the questions above set forth are waived; and that said answers of George F. Emery, esq., wherever relevant to the issues, may be read in this cause with the same effect in every respect as if made orally in open court, at the trial of the cause, before the court and jury trying the same, by said Emery, after being duly sworn as a witness in said cause. And it is further agreed that this deposition or affidavit may be used by either party, the same as if taken for and at the instance of such party.

WM. H. & CHAS. BELCHER,
Pl'ffs.

By CHAS. BELCHER.
WM. A. LINN, *Def't,*
By THOS. C. REYNOLDS.

ST. LOUIS, 27*th Oct.*, 1856.

To the admission of which in evidence plaintiffs objected, on the ground that the same was irrelevant and incompetent testimony; and especially to all that portion of said deposition in relation to the action of the board of general appraisers upon the importations, about which evidence has been given in this case, as well as all those which profess to explain or qualify the report of George W. Pomeroy, or the schedule thereto annexed in evidence in this case, or any portion of the same, on the grounds aforesaid; but the court overruled said objections, and permitted the same to be read to the jury; to the overruling of which objections, the said plaintiffs then and there excepted.

Except'n.

On the trial it was admitted that the duties upon the importations mentioned in the several entries and invoices, given in evidence by plaintiffs, as exacted by defendant and paid by plaintiffs, were those that had been assessed upon these importations by the collector and naval officer of the United States customs at New Orleans, the said officers taking the action of the board of general appraisers at New York, as given in evidence in this case, as the basis upon which they imposed and assessed the duties to be paid thereon, and adopting the same in substance and in detail, and as shown in the entries at St. Louis given in evidence, and which assessment of duties upon each of said importations had been duly transmitted from said collector to said defendant.

The plaintiffs then asked the court to give to the jury the following instructions:

1. The jury are instructed, that on the true legal construction of the *appraisment* of the general appraisers, given in evidence by plaintiffs, the actual market value or wholesale price at the

period of exportation to the United States in the principal markets of the country from which the goods and merchandise in said *appraisment* mentioned were imported was appraised, estimated, and ascertained in and by said appraisement at the value stated in the invoices thereof respectively, with the addition in every case of charges for barrels; and in each of the cases of concentrated molasses, of a charge upon the total weight of the importation of 87½ cents for every 500 pounds, as and for an export duty thereon in the island of Cuba.

2. The jury are also instructed, that the addition of said export duty of 87½ cents on every 500 pounds weight of concentrated molasses imported by said plaintiffs, so made by said general appraisers, was wholly unauthorized by law and illegal, inasmuch as no such charge on said goods was made by the custom-house appraisers at New Orleans, nor was any question as to the liability of said goods to said charge involved in the original appraisement of said goods or on the appeal therefrom, and that therefore the plaintiffs are entitled to recover; and it is the duty of the jury to find accordingly the full amount of the duties at the rate of 30 per cent. ad valorem by them paid under protest on the several sums of export duty so added in said appraisement, with interest thereon from time of payment.

3. If the jury believe from the evidence that the board of general appraisers added to the wholesale price or actual market value of the merchandise as determined by them, the sum of eighty-seven and a half cents upon every five hundred pounds of the concentrated molasses, as a cost or charge thereon, as and for an export duty; and if they further find that said concentrated molasses was known to the revenue officers of the island of Cuba as an article of commerce when exported by plaintiffs, and that by the law and practice of the Spanish government, as administered by such revenue officers, no export duty was chargeable thereon at the time of exportation—that none such was charged or paid by plaintiffs, then the jury are instructed that such addition is not authorized by law, and plaintiffs are entitled to recover what they were compelled to pay by reason of such illegal addition if they believe that the protests read in evidence by plaintiffs were made and delivered to defendant at the time of the payment of the duties exacted thereon.

4. The jury are instructed, that by the acts of Congress neither the appraisers at New Orleans nor the general appraisers, nor the collector at New Orleans, could lawfully make an addition of 87½ cents on every 500 pounds of concentrated molasses imported by plaintiffs as and for an export duty thereon, unless in point of fact such export duty was actually paid in the island of Cuba on the exportation of said goods and merchandise; and that if the jury from the evidence shall find the fact to be that

such export duty so added by the general appraisers was not actually paid on such exportation of concentrated molasses, that then the plaintiffs will be entitled to recover the full amount of the duties, at the rate of 30 per cent. ad valorem by them paid under protest on the several sums of export duty to added in said appraisement, with interest thereon from the time of payment; and it will be the duty of the jury to find their verdict for the plaintiffs accordingly.

5. If the article designated as concentrated molasses in the report of the general appraisers, was an article of commerce known to the revenue officers in the island of Cuba at the time it was exported by the plaintiffs, and as such was exported thence by the plaintiffs, and by the law and practise of the Spanish government, as administered by such revenue officers, no export duty was charged thereon, and none paid by the plaintiffs, then the appraisers could not legally add any sum as a cost or charge upon said article upon the exportation thereof.

6. The report of the appraisement of the merchandise appraised by the United States board of general appraisers, given in evidence, is the best evidence of the appraisement made by them, and the wholesale price or actual market value of such merchandise as therein declared is final and conclusive.

7. Any addition to the value of such merchandise made by the board of general appraisers, is to be held to be such addition as is expressed in the report, and the meaning of the same cannot be changed by any subsequent parol declaration or statement of any individual who acted as such appraiser.

8. Any addition made by the report of the board of general appraisers to the article therein called concentrated molasses for a Cuban export duty thereon, (or an equivalent for such export duty,) made upon the principle, that in the opinion of the board the article did not belong to the class of manufactured articles properly designated as molasses, but by being manufactured articles, namely, sugar, and acting upon this principle made such addition, the court *instructs* the jury was illegal.

9. The dutiable value of the concentrated molasses mentioned in the report of the general appraisers, consisted, 1st, of the wholesale price thereof or actual market value at the time of its exportation in the *principle* markets of the country whence exported, together with all costs and charges thereon added thereto, including in every case a charge for commissions at the usual rates, whether actually paid or not. And the report of the board of general appraisers is the controlling evidence of such actual market value or wholesale price, and is conclusive as to the amount of the same. But the jury are not to understand such report as including in such actual market value of said article any sum or sums specified in the report as a cost or charge upon the same. If in the report any cost not actually

incurred (or an equivalent for any such cost) has been added to or taken as a part of the appraised actual market value or wholesale price of the article, (excepting only commissions,) it does not properly constitute a part of the dutiable value of the said article.

10. Any addition made by the report of the board of general appraisers to the article therein called concentrated molasses for a Cuban export duty thereon, made upon the principle that in the opinion of the board the article did not belong to the class of manufactured articles properly designated as molasses, but by being manufactured belonged to a different class of manufactured articles, namely, sugar, and acting upon this principle made such addition, the *court instructs* the jury was illegal.

11. The dutiable value of the concentrated molasses mentioned in the report of the general appraisers, consisted, 1st, of the wholesale price thereof or the actual market value at the time of its exportation in the principal markets of the country whence exported, together with all costs and charges thereon added thereto, including in every case a charge for commissions at the usual rate, whether actually paid or not. And the report of the board of general appraisers is the controlling evidence of such actual market value or wholesale price, and is conclusive as to the amount of the same. But the jury are not to understand such report as including in such actual market value of said article any sum or sums specified in the report as a cost or charge upon the same. If in the report any cost not actually incurred has been added to or taken as a part of the appraised actual market value or wholesale price of the article, (excepting only commissions,) it does not properly constitute a part of the dutiable value of said article.

12. The jury are instructed that the assessment of duties upon any portion of the cargoes of merchandise, the entries of which have been given in evidence by plaintiffs, which were not in possession of the revenue officers of the United States at the time of the assessment and imposition of the duties thereon by the collector of the port of New Orleans, is not authorized by law.

13. If the jury find the facts as contained in the 4th instruction asked by plaintiffs, and if they further find that the barrels specified in the several invoices given in evidence by plaintiffs were of the produce and manufacture of the United States, and were exported from the port of New Orleans by plaintiffs, and afterwards imported into said port by plaintiffs in the same condition as when exported, and relative to which the protests and affidavits given in evidence by plaintiffs were made; and if the jury believe that the identity of the barrels so imported with those exported was established to the satisfaction of the collector and naval officer of said port, and that no drawback,

bounty, or allowance had been paid thereon, then the jury are instructed that duties can be assessed only upon the actual amount of such merchandise remaining at the time of the imposition of the duties thereon by the collector of New Orleans.

All which the court refused to give, and to which refusal the plaintiffs then and there excepted.

The defendant asked the court to give to the jury the following instruction:

"On the whole evidence in this case, plaintiffs cannot recover: which the court gave, and to the giving of which the plaintiffs then and there excepted.

The jury found a verdict for the defendant.

And now the plaintiffs file this their bill of exceptions, and pray that the same may be allowed and sealed, which is accordingly done.

R. W. WELLS. [SEAL.]

MISSOURI DISTRICT, *sct.*

I, Benjamin F. Hickman, clerk of the circuit court of the United States for Missouri district, do certify that the foregoing one hundred and ninety-four pages are a complete and correct transcript of the record, pleadings, and proceedings in the case of William H. and Charles Belcher, therein set forth, against William A. Linn, as fully as the same remains on file and of record in my office.

In testimony whereof, I hereto subscribe my name and affix the seal of said court. Done at office in the city of St. Louis, this thirteenth day of March, A. D. 1857. [SEAL.]

BEN. F. HICKMAN, *Clerk.*

This agreement was not on file when the foregoing transcript was made out, nor was it produced until the 8th day of July, 1857.

In the Circuit Court of the United States for Missouri district.

WILLIAM H. BELCHER & CHARLES BELCHER *against* WILLIAM A. LINN. } No.

It is admitted by the parties hereto, that on the trial the plaintiffs proved that the amount of duties paid by plaintiffs and received by defendant as such surveyor and acting collector, as appeared in evidence on the trial, were duly paid at the time of the receipt thereof into the treasury of the United States.

(Signed) THOS. C. REYNOLDS,
Attorney for defendant.
J. R. SHEPLEY,
F. A. DICK,
Attorneys for plaintiffs.

The following exhibits in this case were not on file at the time of making out the foregoing transcript, nor were they produced until the 8th day of July, 1857. They were omitted on pages 140 and 141 of the transcript.

The reply of S. W. Downs to letter of Belcher to him, of date June 11, 1853, is as follows:

CUSTOM-HOUSE, NEW ORLEANS,
Collector's Office, June 14, 1853.

GENTLEMEN: I have the honor to acknowledge the receipt of your communication of June 11th, 1853, in which you ask answer in writing from the custom-house.

After due consideration of your case, I have come to the conclusion to allow your appeal; but I shall not appoint appraisers until I can receive dispatches from Washington, as I wish to obtain the aid of a United States general appraiser, if possible.

I have the honor to be your obdt. servt.,
S. W. DOWNS, *Collector.*

Messrs. CHAS. BELCHER & Co.,
New Orleans.

The letter from the Secretary of the Treasury to collector New Orleans, of date July 28th, 1853, is as follows:

"TREASURY DEPARTMENT,
July 28th, 1853.

SIR: Upon the receipt of your telegraphic communication a few days since touching the case of Messrs. Belcher, I notified Mr. G. W. Pomeroy, president of the board of general appraisers, to come to Washington for the purpose of proceeding to New Orleans, and he is now here upon that and some other business. Mr. Pomeroy has pressing duties at New York, and it is undesirable at this time, whilst there is so much sickness and mortality at New Orleans, to send him there unless it be of much importance for him to go. In this state or things, it has occurred to me that it might be equally, and perhaps more agreeable to Messrs. Belcher to have the appeal they have taken considered in New York, and I have to request that you will make that proposition to them. In that event, the appeal may be taken before the board of general appraisers, to be convened in New York for that purpose, or before a board to consist of one general appraiser and one merchant, as they may prefer; in the latter case the merchant to be designated by you. If they assent to the course here proposed, you will get them to enter into a written agreement for said appeal, to be thus decided by the one board or the other, upon samples, and transmit the said agreement in duplicate, with samples duly attested

by yourself and Messrs. Belcher. I have named New York as the most convenient place, not only for the meeting of the board, but for the selection of a proper merchant, but will make no objection to Washington, if Messrs. Belcher prefer this place to the other. If the case cannot be thus disposed of by agreement of the parties, it must be delayed until the sickness in New Orleans abates.

I am, very respectfully,
JAMES GUTHRIE,
Secretary of the Treasury.

S. W. DOWNS, Esq.,
Collector of the Customs, New Orleans.

Letter from same to same, dated Sept. 20th, 1853, is as follows:

TREASURY DEPARTMENT,
Sept. 20th, 1853.

SIR: I send you a copy of a schedule of various cargoes of concentrated molasses and concentrated melado, imported by Belcher & Brother into the district of New Orleans, and now under control of the custom-house, under different circumstances of difficulty. The 1st class embraces six cargoes, upon which an appraisement has been had and confirmed upon appeal to merchant appraisers. The 2d class embraces eleven cargoes, on which it is understood an appeal was refused under the circular instructions of the department. The 3d class embraces six cargoes, on which appraisement has been had and appeal taken to the general appraisers at New York. The 4th class embraces six cargoes, which, if they have yet been appraised, the department is unadvised of the fact. The deputy collr. at New Orleans, Mr. Hinks, has been directed to act in conjunction with Mr. Tinsdale, the agent of the importers, in obtaining fair samples of each article of all the said cargoes, and to forward a barrel of each sample to New York to the care of the custom-house.

Under the circumstances of this case, including the time during which the controversy has necessarily withheld the goods from use, I am willing that the value of classes 2 and 4 should be determined as upon appeal, and be tried before the appraiser in the same manner as the appeal upon class No. 3; and the object of this letter is to request you to attend and to prepare the necessary stipulation and agreement with the importers to submit and abide the said decision. Mr. Belcher is now here, and will proceed to New York in a few days in order to carry into effect the above arrangement. It is not designed that class 1 should form any part of the agreement with Mr. Belcher or of the action of the appraisers, but it is expected, nevertheless, that

the examination and opinion of the appraisers in respect to the other cargoes, will furnish useful information and sufficient ground for the department to determine its proper course in respect to the other.

I am, very respectfully, your obt. servt.,
JAMES GUTHRIE,
Secretary of the Treasury.

S. W. DOWNS, Esq.,
Collr., New Orleans.
Care of G. W. POMEROY,
New York.

Letters of Secretary of *Treasurer* to Coll. Downs, dated Octo. 21st, 1853:

TREASURY DEPARTMENT,
October 21st, 1853.

SIR: The board of general appraisers convened at New York under the agreement dated the 20th ultimo, signed by yourself and by Belcher & Brother, St. Louis, for the examination and appraisement of the articles imported by Belcher & Brother at New Orleans, invoiced concentrated melado, molasses, &c., having completed the duty assigned them, have made their report to this department, a copy of which is herewith enclosed for your information and government in the assessment of duty on the said importations. The board of appraisers, it will be perceived, have determined the article in question to be "green sugar," as contended for by the government, and have added to the invoice cost certain charges, which are to be included in making up the dutiable value; but as the appraised value of the sugars does not exceed, by ten per cent., the value declared in the invoice, exclusive of such charges, it follows that the additional duty, provided in certain cases by the tariff act of 1846, cannot be legally demanded.

Very respectfully, your obt. servt.,
(Signed) P. G. WASHINGTON,
For Sec. of the Treasy.

To S. W. DOWNS, Esq.,
Collector of the Customs, New Orleans.

Letter from same to same, dated 22d day of October, 1853:

TREASURY DEPARTMENT,
October 22d, 1856, (*error*—1853.)

SIR: Referring you to the instructions transmitted to you yesterday on the subject of the importations of Messrs. Belcher & Brother, I have now to advise you that the principle established by the appraisement at New York is to be applied to the im-

portations formerly appraised by Messes. Walker & Kermon, merchant appraisers; and all other importations of the articles called concentrated molasses, melado, &c., or otherwise of similar description, at your port, in which the question of character or value is depending. The delay in receiving the sugars in question, arising solely from the acts or omissions of the importers, no allowance can be made for leakage or drainage since the landing of the same.

The actual tare on the boxes and barrels will be allowed, as decided in the case of R. Cahuzac, on which you were instructed under date of 27th ulto.

Very respectfully, your obt. servt.,

JAMES GUTHRIE,
Secretary of the Treasury.

To S. W. DOWNS, Esq.,
Collector of Customs, New Orleans.

Letter of Secretary of the Treasury to Charles Belcher, dated October 22d, 1853.

TREASURY DEPARTMENT,
Oct. 22d, 1853.

SIR: Your letter dated 20th inst. in relation to the appraisements of the importations of Belcher & Brothers, recently made by the board of general appraisers at New York, was received this morning, and in compliance with your request a copy of their report will be forwarded this day to Messrs. Belcher & Brother, at St. Louis.

In relation to that portion of your letter referring to the charge of "additional duty," termed by you "penalty," I have to inform you that in the instructions transmitted yesterday, the department has advised the collector, that as the appraised value of the article does not exceed by 10 per cent. the value declared in the invoice, exclusive of the charges, it follows that the additional duty provided by the 8th section of the tariff act of 1846 cannot be legally demanded. The instructions transmitted to the collector at New Orleans will embrace all the importations of Messrs. Belcher & Brothers at that port of the articles in question, including those appraised by Messrs. Walker & Kernion, merchant appraisers.

"As it respects the question of allowance for leakage and drainage occurring since the landing of the goods, I have to state that the department cannot perceive that the importers have any just right to present such a claim, the result of the examination showing that the article in question is "sugar in the green state," as contended for by the government, and not molasses as invoiced; and that certain charges should have been added on the invoice, proves that any delay in receiving the

goods would be chargeable to the acts or omissions of the importers. The collector at New Orleans will be instructed to allow the actual tare on the boxes or barrels, in conformity with the law and agreeably to the decision of the department, on the 27th ulto., in the case of an importation of sugars by R. Cahuzac, of New Orleans.

Very respectfully, your obt. servt.,
JAMES GUTHRIE,
Secretary of the Treasury.

CHARLES BELCHER, *New York.*

The undersigned, attorneys for the parties to this record, agree that the foregoing papers copied by the clerk since the certifying of this record, were used on the trial of said cause in the court below, and now agree that the same are to be considered a part of said record, and to be used as such in the hearing of said case before the Supreme Court of the United States.

THOS. C. REYNOLDS,
Att'y for Defendant.
JOHN R. SHEPLEY,
Att'y for Pl'ffs.

United States of America, ss.

[SEAL.] The President of the United States to the honorable the judge of the Circuit Court of the United States for Missouri district, greeting:

Because, in the record and proceedings, as also in the rendition of the judgment of a plea which is in the said circuit court, before you, heard and decided between William H. Belcher and Charles Belcher, plaintiffs, and William A. Linn, defendant, a manifest error hath happened, to the great damage of the said William H. and Charles Belcher, plaintiffs, as by their complaint appears.

We being willing that error, if any hath been, should be duly corrected, and full and speedy justice to the parties aforesaid in this behalf, do command you, if judgment be therein given, that then, under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you have the same at Washington on the first Monday of December next, in the said Supreme Court, to be then and there held, that the record and proceedings aforesaid being inspected, the said Supreme Court may cause further to be done therein to correct that error, what of right, and according to the laws and custom of the United States should be done.

Witness the honorable Roger B. Taney, chief justice of the said Supreme Court, this second of March, in the year of our Lord one thousand eight hundred and fifty-seven.

Issued at office in the city of St. Louis, with the seal of the circuit court of the United States for the district of Missouri, dated as aforesaid.

BEN. F. HICKMAN,
Clerk C. C. U. S., Missouri district.

Allowed by R. W. WELLS,
Dist. Judge U. S. for western dist. Mo.

In obedience to the within writ of error, I herewith send annexed a copy of the record and proceedings in the case of Wm. H. and Charles Belcher agst. Wm. A. Linn, duly certified, as commanded by said writ.

Given under my hand this 1st day of April, 1857.

BEN. F. HICKMAN,
Clerk C. C. U. S., Mo. dist.

The United States of America to William A. Linn, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States, to be holden at Washington on the first Monday of December next, pursuant to a writ of error, filed in the clerk's office of the circuit court of the United States for Missouri district, wherein William H. Belcher and Charles Belcher are plaintiffs in error, and you are defendant in error, to show cause, if any there be, why the judgment rendered against the said plaintiff in error as in the said writ of error mentioned, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness the honorable Robert W. Wells, district judge of the United States for the western district of Missouri, this 29th day of April, in the year of our Lord one thousand eight hundred and fifty-seven.

R. W. WELLS.

I acknowledge service of the above citation.

W. A. LINN.

St. Louis, *Nov. 12th*, '57.